



**State of Hawaii
Department of Taxation**

Joint Electronic Filing Program with the Internal Revenue Service

File Specifications and Record Layouts for Individual
Income Tax Returns

Tax Year 2005

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1. Introduction

The State of Hawaii offers electronic filing of individual income tax returns through an Internal Revenue Service (IRS) program that allows electronic filing of both the federal and state tax returns. Any tax practitioner or other professional interested in electronic filing of Hawaii individual income tax returns must be a participant in the federal e-file program.

The material in this publication will provide software developers and transmitters the necessary information for capturing and formatting Hawaii income tax return data. The file specifications and record layouts are in Section 17 of this publication.

Practitioners and transmitters of Hawaii electronic returns can refer to the Handbook for Electronic Filers of Hawaii Individual Income Tax Returns for procedures to file the federal and state return together. The Handbook for Electronic Filers of Hawaii Individual Income Tax Returns will be at <http://www.hawaii.gov/tax/ebiz/04pubef2.pdf> by the time IRS begins accepting live returns.

Changes for tax year 2005:

Form N-15 *Individual Tax Return, Nonresidents and Part-Year Residents* will be accepted for electronic filing, and additional return attachments. Individual Income Tax Returns with foreign addresses will be accepted for electronic filing.

Generic Record: Added Form N-15.

Unformatted Record: Added the following attachments:

- Schedule CR
- Form N-312
- Form N-334
- Form N-334A
- Schedule K-1 (Form N-20)
- Schedule K-1 (Form N-35)

Changed: **January 18, 2006**

- **Removed disqualification criteria for federal forms on the N-11 and N-15. Hawaii will accept returns with any federal attachments. References in the record layout to any unacceptable form, statement, attachment, etc. refer only to those that are a Hawaii form, statement, attachment, etc. that are not an allowable e-file form.**

Home Service Center: Fresno

Hawaii Acknowledgment: IRS State Acknowledgement

Same as last year:

Form N-11

Direct Deposit refund available only with Form N-11

No decedent returns

No 'state-only' returns

Record layouts for forms N-158, N-210, N-334, N-334A, and N-615 have not been changed. Record layouts for W-2, W-2G, 1099G, and 1099R are based on the 2005 IRS layouts.

Updates: Generic record layout comments for Form N-11 and Form N-15 have been changed. Unformatted record layout identification for Schedule K-1 (Form N-20) has been changed. For details see section 18, File Specifications and Record Layouts, Summary of Changes to Record Layout for 2005, dated December 9, 2005.

Additions has been made to the reject codes. For details see section 20, Reject Codes, Summary of Changes to Reject Codes for 2005, dated December 9, 2005.

Mailing address for Form N-200V, *Individual Income Tax Payment Voucher*, has been changed. For details see section 7, Balance Due Returns.

2. Electronic Filing Coordinator Information

Coordinator: Electronic Processing Unit

E-mail address: tax.efile@hawaii.gov

Phone number: (808) 587-1740 or (808) 587-1741

Address: State of Hawaii Department of Taxation
P.O. Box 259
Honolulu, HI 96809-0259
Attn: Electronic Processing Unit

3. Qualification Procedure

Hawaii will automatically accept all Electronic Return Originators (ERO) and transmitters located in Hawaii and all transmitters accepted by the IRS to submit returns to the Fresno Service Center. Software developers must submit an intent to provide software for the Hawaii e-file program to the Electronic Filing Coordinator and must pass Hawaii testing for e-file returns.

Electronic filers not located in the State of Hawaii who wish to submit Hawaii e-file returns may do so and must provide the Electronic Processing Coordinator a copy of IRS Form 8633 **upon the Coordinator's request.**

4. Criteria for Taxpayer Participation

The following forms may be filed electronically for tax year 2005:

1. Form N-11, *Individual Income Tax Return Resident Filing Federal Return*
2. Form N-15, *Individual Income Tax Return Nonresident and Part-Year Resident*
3. Schedule X, *Tax Credits for Hawaii Residents*
4. Schedule CR, *Schedule of Tax Credits*
5. Form N-158, *Investment Interest Expense Deduction*
6. Form N-210, *Underpayment of Estimated Tax by Individuals, Estates, and Trusts*
7. Form N-312, *Capital Goods Excise Tax Credit*
8. Form N-334, *Renewable Energy Technologies Income Tax Credit*
9. Form N-334A, *Information Statement Concerning Renewable Energy Technologies Income Tax Credit*
10. Form N-615, *Computation of Tax for Children Under Age 14 Who Have Investment Income of More than \$1,000*
11. Schedule K-1 (Form N-20), *Partner's Share of Income, Credits, Deductions, Etc.—2005*
12. Schedule K-1 (Form N-35), *Shareholder's Share of Income, Credits, Deductions, Etc.*
12. 1099G, *Certain Government and Qualified State Tuition Program Payments*
13. W-2, *Wage and Tax Statement*
14. W-2G, *Certain Gambling Winnings*
15. 1099R, *Distributions From Pensions, Annuities, Retirement or Profit-sharing Plans, IRAs, Insurance Contracts, etc.*
16. All federal forms

All exclusions from federal electronic filing also apply to Hawaii. Below are two of them. A complete list is in IRS Publication 1345, *Handbook for Electronic Filers of Individual Income Tax Returns*.

1. Amended returns.
2. Prior year returns.

Additionally, Hawaii will **not** accept electronic filing for any of the following:

1. Tax returns for decedents.
2. "State-Only" returns
3. Returns other than the N-11 and N-15
4. N-11 or N-15 returns with a Hawaii attachment other than those allowed
5. Non-calendar year filers
6. Returns without valid Social Security Numbers
7. A return attempting to correct a paper return that was filed
8. Final Hawaii tax return of the taxpayer
9. Any return that is not the first return for the tax year
10. Returns with a Schedule X that exceed certain limits for the various credits:
 - More than 8 regular exemptions and 4 children receiving DHS assistance for the Low Income Refundable Tax Credit,
 - More than one rental unit for the Low Income Household Renter's Credit, or
 - More than three providers for the Credit for Child and Dependent Care Expenses.

5. Calendar

Hawaii is accepting electronically filed returns for the 2005 tax year on the same schedule as the IRS.

- Begin Hawaii and IRS Acceptance Testing November 9, 2005

Software Developers must complete IRS testing before getting final approval from Hawaii.

- Hawaii begins to accept live returns January 13, 2006
- Last day for timely filed live returns April 20, 2006
- Last day for electronically filed returns October 20, 2006

Note: These dates may be subject to change at any time.

Please see Section 16, Testing Procedure for more information on acceptance of software.

6. Signature and W-2 Requirements

There is no state equivalent of the IRS Form 8453, *U.S. Individual Income Tax Declaration for an IRS e-file Return*. **It is not needed because the act of electronically filing constitutes the taxpayer's signature.** However, the taxpayer must be informed of this by printing the declaration as part of the taxpayer's return. The declaration is provided in Section 11 General Software Requirements. Additionally, hard copies of W-2's should not be sent to the Department of Taxation when filing electronically.

7. Balance Due Returns

Hawaii will not accept any electronic payment methods. Checks should be made payable to "Hawaii State Tax Collector" and mailed to the Department of Taxation, Attn: Payment Section, P.O. Box 1530, Honolulu, HI 96806-1530, with Form N-200V, *Individual Income Tax Payment Voucher*. Each ERO is responsible for giving the taxpayer, Form N-200V and for instructing the taxpayer to submit by April 20, 2006.

Taxpayers should be informed that if payment is made April 21, 2006, the payment is considered late and penalty and interest may be assessed. In addition, they should be advised not to include the return or a copy of the return with the payment.

8. Refunds

Hawaii will be supporting direct deposit of refunds only for N-11 returns. Refund anticipation loans are neither supported nor prohibited. Taxpayers may request the refund check be direct deposited to their account, mailed to them, or may choose to credit all or a portion of it to the next year. If there is a problem with the refund, the taxpayer will be notified of any discrepancy.

9. Electronic Filing Program Publications & Forms

Participants must follow the IRS requirements, standards, policies and procedures in the following:

IRS PUBLICATION or FORM

TITLE

| | |
|--------------------------|--|
| Publication 1345 | Handbook for Electronic Return Originators of Individual Income Tax Returns |
| Publication 1345A | Filing Season Supplement for Electronic Return Originators |
| Publication 1346 | Electronic Return File Specifications and Record Layouts for Individual Income Tax Returns |

| | |
|-------------------------|---|
| Publication 1436 | Test Package for Electronic Filers of Individual Income Tax Returns |
| Form 8453 | U.S. Individual Income Tax Declaration for an IRS e-file Return |
| Form 8633 | Application to Participate in the IRS e-file Program |
| Form 9325 | Acknowledgement and General Information for Taxpayers Who File Returns Electronically |

Participants must follow State of Hawaii requirements, standards, policies and procedures in the following:

| STATE PUBLICATION | TITLE |
|--------------------------|--|
| Publication EF-1 | File Specifications and Record Layouts for Individual Income Tax Returns |
| Publication EF-2 | Handbook for Electronic Filers of Hawaii Individual Income Tax Returns |
| Publication EF-3 | Test Package for Electronic Filers of Individual Income Tax Returns |

10. Hawaii Acknowledgement

The Hawaii acknowledgement informs transmitters that Hawaii return data has been rejected or retrieved and is being processed by the State of Hawaii, Department of Taxation ("DOTAX"). The acknowledgements will be handled through the IRS. Hawaii will acknowledge the receipt of each return from the IRS through the EMS (Electronic Management System) acknowledgment system. **Both Federal and State returns must be acknowledged. Do not assume an acknowledgment from the IRS means that Hawaii return data was received by the Department of Taxation.**

DOTAX will use the same format that is described by the IRS for all acknowledgements. EMS will process, validate, and route the files for the transmitter's to pick up when they pick up their Federal Acknowledgement. DOTAX's Acknowledgements are posted daily upon retrieval from the IRS. The acknowledgement will indicate whether the return has been rejected or accepted for further processing into the DOTAX's computer system. An IRS acknowledgement refers only to the federal return; the state acknowledgement refers to the state return.

Once the DOTAX has acknowledged an electronic return, transmitters must notify EROs of acceptance within five business days after receipt of acknowledgement from the Department of Taxation.

A DOTAX acknowledgement indicates that the return has been received and will be processed. Direct deposit refunds are normally issued within four weeks from the date of acknowledgement. Direct deposit refund taxpayers should be advised to wait at least five weeks from the date of acknowledgement before inquiring about his or her refund. Taxpayers whose refunds are issued via a paper check are advised to wait at least ten weeks from the date of acknowledgement before inquiring about his or her refund. A Hawaii indicator on the federal acknowledgement only indicates a DOTAX return was attached to the federal return. **It is not a Hawaii acknowledgement for the state return.**

REJECTION BY DOTAX

Transmitter must contact DOTAX regarding rejections, taxpayer problems or any other questions that may arise about the state acknowledgment.

A Hawaii return will not be rejected if the return is prepared using the DOTAX approved software and the return meets the criteria as defined in the 2005 Hawaii Error Reject Codes. All accepted Hawaii electronic returns (those that have been received and not rejected) will be processed.

The acknowledgement package will contain an ACK record for each return that is received. If a return was rejected, its ACK record will be followed by an ACKR reject record. Software developers should provide the ERO's with a list of Hawaii reject codes.

If rejected by Hawaii, a paper return must be submitted. A Hawaii electronic return cannot be filed electronically once rejected.

11. General Software Requirements

In addition to preparing a return in the format specified in Section 17, File Specifications and Record Layout, software used to prepare Hawaii returns electronically must:

1. Pass federal testing as specified in IRS, Publication 1436, *Test Package for Electronic Filers of Individual Income Tax Returns*.
2. Pass state testing as specified in the Hawaii *Test Package for Electronic Filers of Individual Income Tax Returns*, Publication EF-3.
3. Be able to print multiple copies of a tax return.
4. Produce complete tax returns on paper for the taxpayer's copy. The N-11 return, pages 1 – 4, or N-15 return, pages 1 - 4, generated by the software needs to be approved by the Department of Taxation. Please send a hard copy of blank forms to the address below:

State of Hawaii
Department of Taxation
P. O. Box 259
Honolulu, HI 96809-0259
Attn: Technical Section

If another company creates the form and that company has the Department of Taxation's approval, that approval is all that is needed. For questions regarding approval, please call (808) 587-1577 or e-mail to

Tax.Technical.Section@hawaii.gov

5. Print the following taxpayer declaration as part of the taxpayer's copy of the return: "I understand and accept, pursuant to section 231-8.5, HRS, that filing this return electronically constitutes my signature to the return having the same validity and consequences as the actual signing of the return".

The following statement may be printed above the taxpayer declaration: "The State of Hawaii, Department of Taxation, requires that the following acknowledgment be part of the electronic return:"

6. Print payment voucher, Form N-200V, if there is a balance due and remit the payment to the Oahu District Office.
7. Produce the correct electronic format for filing with the federal return to the IRS Fresno Service Center. Provide data validation and error checking to allow for complete and valid return information as stated in Sections 12 and 17 of this publication.

Allow only one Hawaii return and each attachment per taxpayer per year. The number of W-2's, W-2G's, 1099G's and 1099R's allowed is the same as the IRS.

12. Reject Criteria

Hawaii returns will be rejected under the following conditions:

- The return is indicated as a 'state-only' return.
- A numeric field contains non-numeric characters.
- A date is in the wrong format.
- The primary last name or address is missing.
- The spouse death date is after the filing date for Qualifying Widow(er) filing status.
- The state abbreviation code is invalid.
- A zip code is present, but the city and/or state is missing.
- The filing status code is invalid.
- There is invalid Header information in the generic or unformatted records.

A list of Reject Codes can be found in Section 19 of this publication.

13. Software Edits for Form N-11

Most required edits for various fields are listed in the “Comments” column of the record layout in Section 17 of this publication. The following is additional information regarding edits for specific fields.

If the total itemized deductions are greater than \$100,000 (\$50,000 for married filing separately) the itemized deductions may be limited. A worksheet to figure any limitation is provided below.

| Form N-11 – Total Itemized Deductions Worksheet | | |
|--|------|-------|
| Instruction | Line | Value |
| Add the amounts on Form N-11, lines 21a to 21f | 1 | |
| Add the amounts on Form N-11, lines 21a and 21e, any gambling losses included on line 21f, and the amount of investment interest | 2 | |
| Line 1 minus line 2 (if the result is zero or less, STOP HERE ; enter the amount from line 1 above on Form N-11, line 22) | 3 | |
| Multiply line 3 above by 80% (.80) | 4 | |
| Enter the amount from Form N-11, line 20 | 5 | |
| Enter \$100,000 (\$50,000 if married filing separately) | 6 | |
| Line 5 minus line 6. (If the result is zero or less, STOP HERE ; enter the amount from line 1 above | 7 | |

| | | |
|--|----|--|
| on Form N-11, line 22.) | | |
| Multiply line 7 by 3% (.03) | 8 | |
| Compare the amounts on lines 4 and 8 above. Enter the SMALLER of the two amounts here. | 9 | |
| Total itemized deductions. Line 1 minus line 9. Enter the result here and on Form N-11, line 22. | 10 | |

A. The table below defines the Standard Deduction in the Signed Numeric Section of the Generic Record for Form N-11. It is for taxpayers who do not itemize their deductions and cannot be claimed as a dependent by another person.

| Table for Standard Deduction Values – Line 22 | |
|--|----------------------------|
| If the filing status is: | The standard deduction is: |
| Single | \$1,500 |
| Married Filing Jointly | 1,900 |
| Married Filing Separately | 950 |
| Head of Household | 1,650 |
| Qualifying Widow(er) | 1,900 |

If the taxpayer can be claimed as a dependent and does not itemize deductions, the Standard Deduction is limited to the greater of \$500 or earned income up to the full standard deduction for the filing status. The method to calculate the Standard Deduction is the same as the federal.

B. The table below lists the exemption amount for disabled persons. A disabled person is one who qualifies as blind, deaf or totally disabled. The exemption is in lieu of the regular exemption of \$1,040. If claimed, the additional exemptions for children or other dependents, or for being 65 or older are not allowed.

| Table for Exemption Amount for Disabled Taxpayers – Line 24 | |
|--|----------|
| Situation: | Amount: |
| One individual (any filing status) | \$ 7,000 |
| Husband and Wife (non-disabled spouse under 65) | 8,040 |
| Husband and Wife (non-disabled spouse 65 or over) | 9,080 |
| Husband and Wife (both disabled) | 14,000 |

C. The field for “Taxes Withheld” must be at least equal to the sum of Hawaii withholding on all W-2, W-2G, 1099R and 1099G submitted. Electronic filing is allowed when Hawaii withholding is reported on other forms as long as the other forms are not required attachments to the N-11.

14. Software Edits for Form N-15

Most required edits for various fields are listed in the “Comments” column of the record layout in Section 17 of this publication. The following is additional information regarding edits for specific fields.

If the total itemized deductions are greater than \$100,000 (\$50,000 for married filing separately) the itemized deductions may be limited. A worksheet to figure any limitation is provided below.

| Form N-15 – Total Itemized Deductions Worksheet | | |
|--|------|-------|
| Instruction | Line | Value |
| Add the amounts on Form N-15, lines 38a to 38f | 1 | |
| Add the amounts on Form N-15, lines 38a and 38e, any gambling losses included on line 38f, and the amount of investment interest | 2 | |
| Line 1 minus line 2 (if the result is zero or less, STOP HERE ; enter the amount from line 1 above on Form N-15, line 39) | 3 | |
| Multiply line 3 above by 80% (.80) | 4 | |
| Enter the amount from Form N-15, line 36, Column B | 5 | |
| Enter \$100,000 (\$50,000 if married filing separately) | 6 | |
| Line 5 minus line 6. (If the result is zero or less, STOP HERE ; enter the amount from line 1 above on Form N-15, line 39.) | 7 | |
| Multiply line 7 by 3% (.03) | 8 | |
| Compare the amounts on lines 4 and 8 above. Enter the SMALLER of the two amounts here. | 9 | |
| Total itemized deductions. Line 1 minus line 9. Enter the result here and on Form N-15, line 39. | 10 | |

A. The table below defines the Standard Deduction in the Signed Numeric Section of the Generic Record for Form N-15. It is for taxpayers who do not itemize their deductions and cannot be claimed as a dependent by another person.

| Table for Standard Deduction Values – Line 40a | |
|---|----------------------------|
| If the filing status is: | The standard deduction is: |
| Single | \$1,500 |
| Married Filing Jointly | 1,900 |
| Married Filing Separately | 950 |

| | |
|----------------------|-------|
| Head of Household | 1,650 |
| Qualifying Widow(er) | 1,900 |

If the taxpayer can be claimed as a dependent and does not itemize deductions, the Standard Deduction is limited to the greater of \$500 or earned income up to the full standard deduction for the filing status. The method to calculate the Standard Deduction is the same as the federal.

If the taxpayer was a nonresident or dual-status alien during the tax year, the taxpayer cannot claim the standard deduction and must itemize any allowable deductions.

B. The table below lists the exemption amount for disabled persons. A disabled person is one who qualifies as blind, deaf or totally disabled. The exemption is in lieu of the regular exemption of \$1,040. If claimed, the additional exemptions for children or other dependents, or for being 65 or older are not allowed.

| Table for Exemption Amount for Disabled Taxpayers – Line 42a | |
|---|----------------|
| Situation: | Amount: |
| One individual (any filing status) | \$ 7,000 |
| Husband and Wife (non-disabled spouse under 65) | 8,040 |
| Husband and Wife (non-disabled spouse 65 or over) | 9,080 |
| Husband and Wife (both disabled) | 14,000 |

C. The field for “Taxes Withheld” must be at least equal to the sum of Hawaii withholding on all W-2, W-2G, 1099R and 1099G submitted. Electronic filing is allowed when Hawaii withholding is reported on other forms as long as the other forms are not required attachments to the N-15.

15. Software Edits for Schedule X

Most required edits for various fields are listed in the “Comments” column of record layout in Section 17 of this publication. The following is additional information regarding edits for specific fields.

A. The table below lists the values for “Credit Amount” in Schedule X.

| Table for Low Income Refundable Tax Credit - Line 7 (Field 190) | |
|--|---------------------------------|
| If “Total AGI” is: | Then “Credit Amount” is: |
| Under \$10,000 | \$35 |
| \$10,000 under \$15,000 | 25 |
| \$15,000 to \$20,000 | 10 |
| Over \$20,000 | 0 |

B. The table below lists the valid decimal amount values for the Child and Dependent Care Credit.

| Table for Child and Dependent Care Credit Line 22 (Field 525) | |
|--|---------------------------|
| If "Hawaii AGI 3" is: | Then "Decimal Amount" is: |
| Under \$22,001 | .25 |
| 22,001 – 24,000 | .24 |
| 24,001 – 26,000 | .23 |
| 26,001 – 28,000 | .22 |
| 28,001 – 30,000 | .21 |
| 30,001 – 32,000 | .20 |
| 32,001 – 34,000 | .19 |
| 34,001 – 36,000 | .18 |
| 36,001 – 38,000 | .17 |
| 38,001 – 40,000 | .16 |
| 40,001 and over | .15 |

16. Software Edits for Federal Forms

There are no edits on fields from federal forms.

17. Testing Procedure

Hawaii requires all software developers to test with the Department of Taxation. To facilitate testing, the Department of Taxation will generate test cases based on the IRS Participant Acceptance test examples. The social security numbers and addresses will be altered and Hawaii specifics added. The test package will detail the conditions and acceptance procedures. The Department of Taxation will notify the software developer as soon as possible of acceptance. A hard copy of acceptance will also be mailed upon request.

Consult the *Hawaii Test Package for Electronic Filers of Individual Income Tax Returns*, Publication EF-3, for more details and information. Please notify the Electronic Filing Coordinator when test returns are being sent.

18. File Specifications and Record Layouts

Summary of Changes to Record Layout for 2005

Changes to the record layouts in this handbook have been denoted by a number placed in the last column of the record layout. "1" signifies the first revisions published to the National Association of Computerized Tax Processors (NACTP) on August 26, 2005, "2" signifies the second revision, etc. "F" signifies final revisions. If there is no number in the column, the field remains the same.

Generic Record

Changed:

- Form N-11
 - Field 0100(a): 'a.' deleted
 - Field 0100(b): 'b.' deleted
 - Field 0100(c): 'c.' deleted
 - Field 0115: Comments added 'Taxpayer daytime phone number. If international phone number more than 12 digits, leave blank.'
 - Field 0305(a): Deleted 'or if address changed' from Identification and 'or has changed his address from the last time a return was filed' from Comments.
 - Field 0305(c): 'b' changed to 'c'.
 - Field 0305(c): 'c' changed to 'd'.
 - Field 0305(c): 'd' changed to 'e'.
 - Field 0305(c): 'e' changed to 'f'.
 - Field 0305(c): 'f' changed to 'g'.
 - Field 0305(c): 'g' changed to 'h'.
 - Field 0305(filler): Length reduced from 13 bytes to zero bytes.
 - Field 0310: Line 27 changed to line 26.
 - Field 0310: Line 48 changed to line 47.
 - Field 0310: Line 49 changed to line 48.
 - Field 0310: Line 50 changed to line 49.
 - Field 0315: Line 50 changed to line 49.
 - Field 0315: Line 51 changed to line 50.
 - Field 0315: Line 51 changed to line 50.
 - Field 0315: Line 52 changed to line 51.
 - Field 0315: Lines 53.5: '53.5' deleted, k changed to i and l changed to k.
 - Field 0315(filler): Length increased from 1 byte to 8 bytes.
 - Field 0470: Line 26 changed to Line 26(a). 'Taxable Income' changed with 'Net LT Capital Gain'. 'Same as line 25' comment deleted.

- Field 0475: Line 27 changed to 26. 'Net LT Capital Gain' changed to 'Tax Liability'. 'Use rate table or schedule. If taxable income is negative, this should be zero' comment added.
 - Field 0480: Comment 'Use rate table or schedule. If taxable income is negative, this should be zero.' deleted and comment 'Same as line 26' added.
 - Field 0540: Comment 'If applicable, disqualify from e-filing' deleted. Comment 'Cannot be negative amount. Negative amount applies only to amended returns.' added.
 - Field 0545: Comment 'Cannot be negative amount. Negative amount applies only to amended returns.' added.
 - Field 0565: Line 43 comment 'Possible values are 0, 5, or 10' deleted. Comment 'Not used' added.
 - Field 0570: Line 44 comment 'Possible values are 0, 5, or 10' deleted. Comment 'Not used' added.
 - Field 0575: Line 45 changed to 44. Comment 'Line 43 plus 44' deleted. Comment 'Add the amounts relating to the filled ovals on line 43a through 43c' added.
 - Field 0580: Line 46 changed to 45a. Comment 'Line 42 minus 45' changed to 'Line 42 minus 44'.
 - Field 0585: Line 47 changed to line 46.
 - Field 0590: Line 48 changed to line 47. Comment 'Do not include the penalty amount on line 40 or line 47' changed to 'Do not include the penalty amount on line 40 or line 46'.
 - Field 0595: Line 50 changed to line 49.
 - Field 0600: Line 51 change to line 50.
 - Field 0605: Line 52 changed to line 51.
 - Field 0610-0925(filler): Field number changed from '0615-0925' to '0610-0925'.
- Form N-15
 - Field 0000: ' Value "N15" ' changed to ' Value "ST" '.
 - Field 0023(b): Comment changed from 'In 1040' to 'In 1040, A or EZ'.
 - Field 0120: Comment changed from 'PIN Use Only' to 'Blank, not used in Hawaii' added.
 - Field 0125: Comment changed from 'PIN Use Only' to 'Blank, not used in Hawaii' added.
 - Field 0305(a): Tax Year-Begin Period changed from Field 0310 (w) to Field 0305(a). Length changed from 4 bytes to 6 bytes. Comment changed from 'MMDD' to 'MMDDYY'.
 - Field 0305(b): Tax Year-End Period changed from Field 0310(x) to Field 0305(b). Length changed from 4 bytes to 6 bytes. Comment changed from 'MMDD' to 'MMDDYY'.
 - Field 0305(f): 'b. Taxpayer Occupation' changed to 'f. Taxpayer Occupation'.
 - Field 0305(g): 'c. Spouse Occupation' changed to 'g. Spouse Occupation'.
 - Field 0305(j): Line 1-5. Change 'd. Hawaii Filing Status' to 'j. Hawaii Filing Status'.

- Field 0305(k): Line 4. 'e. Child Name, Head of Household' changed to 'k. Child Name, Head of Household'.
- Field 0305(l): Line 6b. 'f. Check box for spouse' changed to 'l. Fill in oval for spouse'.
- Field 0310: Line 6a (c) Exemption-Taxpayer. Comment 'Should be blank only if Dependent Flag (line) is "X" Line 38.5' deleted. Comment 'Should be blank only if oval for Dependent is "X" on line 37.5' added.
- Field 0310(k): Dependent Flag. Line 38.5 changed to line 37.5.
- Field 0310(u): Fill in oval-Form N-210 attached. Line 65 changed to line 64.
- Field 0310(v): Line 66 changed to line 65. Change 'Send forms' to 'Send packet of forms'.
- Field 0310: Line 6c and 6d. Change 'aa. Dependent 1 First Name' to 'w. Dependent 1 First Name'.
- Field 0310(x): Hawaii Return ID change 0305(g) to 0310(x). Change comment from 'Entry must be: N15=Form N-15' to 'Entry must be N-15'.
- Field 0315: Line 6c and 6d Change 'e. Dependent 2 First Name' to 'd. Dependent 2 First Name'.
- Field 0315: Line 6c and 6d Change 'f. Dependent 2 Last Name' to 'e. Dependent 2 Last Name'.
- Field 0315: 'h. Election Campaign- Taxpayer' changed to 'f. Election Campaign – Taxpayer'.
- Field 0315: 'i. Election Campaign-Spouse' changed to 'g. Election Campaign-Spouse'.
- Field 0315: Line 60 changed to line 60a. Changed 'j. Check box for Hawaii schools-primary' to 'h. Fill in oval for Hawaii schools-primary'.
- Field 0315: Line 60 changed to line 60a. Changed 'k. Check box for Hawaii schools-spouse' to 'i. Check box for Hawaii schools-spouse'.
- Field 0320: Fill in oval for Hawaii Public Libraries-Primary. Line 61 changed to line 60b.
- Field 0320: Fill in oval for Hawaii Public Libraries-Spouse. Line 61 changed to line 60b.
- Field 0320: Ratio of Hawaii AGI to Total AGI. Line 38 changed to line 37. Comment 'Divide line 36B by line 36A.' changed to 'Divide line 36, Column B by line 36, Column A'.
- Field 0325: Line 31 Alimony paid Recipient Name. Change 'aa' to 'a'
- Field 0325: Line 31 Alimony paid Recipient SSN. Change 'bb' to 'b'.
- Field 0325: Line 60c. Change line 'New for 2005' to line 60c. Change 'cc. Check box for Child and Spouse Abuse-primary.' to 'c. Fill in oval for Domestic Violence/Child Abuse and Neglect-primary.'
- Field 0325: Line 60c. Change line 'New for 2005' to line 60c. Change 'dd. Check box for Child and Spouse Abuse-spouse.' to 'd. Fill in oval for Domestic Violence/Child Abuse and Neglect-spouse.'
- Field 0325(filler): Change length from 54 bytes to 4 bytes.
- Field 0660: Medical Expenses. Line 39a changed to line 38a.
- Field 0665: Taxes Deductions. Line 39b changed to line 38b.
- Field 0670: Interest Expense. Line 39c changed to line 38c.

- Field 0675: Contributions. Line 39d changed to line 38d.
- Field 0680: Casualty Losses. Line 39e changed to line 38e.
- Field 0685: Miscellaneous Deductions. Line 39f changed to line 38f.
- Field 0690: Total Deductions. Line 39g changed to line 39.
- Field 0700: Prorated Deduction. Comment changed from 'Multiply line 40a by line 38' to 'Multiply line 40a by line 37'.
- Field 0705: AGI Less Deductions. Comment changed from 'Line 37 minus line 39g or 40b' to 'Line 36, Column B minus line 39 or 40b, whichever applies. Can be negative'.
- Field 0715: Prorated Exemptions. Comment changed from 'Multiply line 42a by line 38' to 'Multiply line 42a by the ratio on line 37'.
- Field 0725: Net LT Capitol Gain. Line 44 changed to line 44a.
- Field 0795: Total refundable credits from CR. Add Comment 'Cannot be negative amount. Negative amount applies only to amended returns.'
- Field 0800: Total Payments. Add Comment 'Cannot be negative amount. Negative amount applies only to amended returns.'
- Field 0820: Contributions to Hawaii Schools. Change 'Possible values are 0,5, or 10' to 'Not used'.
- Field 0825: Contribution to Hawaii Public Libraries. Change 'Possible values are 0,5, or 10' to 'Not used'.
- Field 0830: Delete 'Possible values are 0,5, or 10.' Add 'Not used'.
- Field 0835: Total Special Fund Contributions. Line 61 change from line 62. Delete comment 'Sum of Line 60,61, and Line for Child and Spouse Abuse.' Add comment 'Sum of amounts relating to the filled ovals on lines 60a, 60b, and 60c.'
- Field 0840: Refund Request. Line 63 changed to line 62. Comment changed from 'Line 59 minus line 62' to 'Line 59 minus line 61'.
- Field 0845: Balance Due. Line 64 changed to line 63.
- Field 0850: Estimated Tax Penalty. Line 65 changed to line 64.

Added:

- Form N-11
 - Field 0305(b): Fill in oval-Address change or Name change.
 - Field 0305(i); First four letters of Taxpayer's last name.
 - Field 0305(j): First four letters of Spouse's last name.
 - Field 0320: Fill in oval for Domestic Violence/Child Abuse and Neglect-primary.
 - Field 0320: Fill in oval for Domestic Violence/Child Abuse and Neglect-secondary.
 - Field 0325: Alphanumeric Field 6.
 - Field 0330: Alphanumeric Field 7.
- Form N-15
 - Field 0305: Add c. Fill in oval for Part-Year Resident
 - Field 0305: Add d. Fill in oval for Nonresident.
 - Field 0305: Add e. Fill in oval for Nonresident of Dual-Status Alien.

- Field 0305(h): Add Fill in oval-Filing for first time.
- Field 0305(i): Add Fill in oval-Address or Name change.
- Field 0310: Add y. First four letters of Taxpayer's last name. Use all Capitol letters Hyphens are allowed.
- Field 0310: Add z. First four letters of Spouse's last name. Use all Capitol letters Hyphens are allowed.
- Field 0315: Add filler. Length 6 bytes. Comment 'Blank'.
- Field 0325: Add line 6c and 6d. e. Dependent 3 First Name.
- Field 0325: Add line 6c and 6d. f. Dependent 3 Last Name.
- Field 0325: Add line 6c and 6d. g. Dependent 3 SSN.
- Field 0325: Add line 6c and 6d. h. Dependent 3 Relationship.
- Field 0330: Add Alphanumeric Field 7. Length 80 bytes.
- Field 0330: Add line 6c and 6d. Add a. Dependent 4 First Name.
- Field 0330: Add line 6c and 6d. Add b. Dependent 4 Last Name.
- Field 0330: Add line 6c and 6d. Add c. Dependent 4 SSN.
- Field 0330: Add line 6c and 6d. Add d. Dependent 4 Relationship.
- Field 0330: Add line 19. Other Income. State nature and source of income.
- Field 0330(filler): Add filler. Length 5 bytes.

Deleted:

- Form N-11
 - Field 0315: Line 53 (i) and (j) deleted.
 - Field 0610: Contribution to Child and Spouse Abuse deleted.
- Form N-15
 - Field 0305: g. Nonresident-State or Country Name deleted.
 - Field 0305(filler): Line deleted.
 - Field 0315: Line 67(g) Proceeds deleted
 - Field 0650: Line 37 Hawaii AGI deleted.
 - Field 0310: y. Tax Year End Year deleted.
 - Field 0310: z. Check box Residency deleted.

Changed: **December 9, 2005**

- Form N-11
 - Field 0087: Comment added 'Required for Foreign Address, else reject'.
 - Field 0098: Comment added 'Required for Foreign Address, else reject'.
 - Field 0126: Comment added 'Blank, not used in Hawaii'.
 - Field 0305j: Comment added 'If Hawaii Filing Status = MFJ or MFS'
- Form N-15
 - Field 0085: Comment added 'Required for Domestic Address, else reject'.
 - Field 0087: Comment added 'Required for Foreign Address, else reject'.
 - Field 0095: Comment added 'Required for Domestic Address, else reject'.
 - Field 0098: Comment added 'Required for Foreign Address, else reject'.

- Field 0100: Comment added 'Required for Domestic Address, else reject'.
- Field 0126: Comment added 'Blank, not used in Hawaii'.
- Field 0310z: Comment added 'If Hawaii Filing Status = MFJ or MFS'.

Unformatted Record

Changed:

- Schedule CR
 - Field 0050: Fiscal year begin. Length changed from 2 bytes to 6 bytes. Comments: added year.
 - Field 0055: Fiscal year end. Length changed from 2 bytes to 6 bytes. Comments: added year.
 - Field 0135: Line changed from 13 to 14.
 - Field 0140: Line changed from 14 to 15.
 - Field 0145: Line changed from 15 to 16.
 - Field 0150: Line changed from 16 to 17.
 - Field 0155: Line changed from 17 to 18.
 - Field 0160: Line changed from 18 to 19.
 - Field 0165: Line changed from 19 to 20.
 - Field 0170: Line changed from 20 to 21.
 - Field 0175: Line changed form 21a to 22a.
 - Field 0180: Line changed from 21b to 22b.
 - Field 0185: Line changed from 21c to 22c.
 - Field 0190: Line changed from 22 to 23.
- Form N-312
 - Field 0275: Line 7 Comment changed from 'Entered on Schedule CR line 14' to 'Entered on Schedule CR line 15'.
 - Field 0625: Line 13 Comment changed from 'Must match line 27' changed to 'Must match line 26'.
- Schedule K-1, (Form N-20)
 - Field 0105: Line A Comment changed from '3=limited liability company member' to '3=limited liability company member-manager' and added '4=other LLC member'.
 - Field 0435: Line 26 Comment changed from 'Enter amount on Form N-334 No entry' to 'Enter amount on Form N-334'.
 - Field 0440: Line changed from '27' to '28'. Comment changed from 'line 21a' to line '22a'.
 - Field 0445: Line '28a' changed to '29a'.
 - Field 0450: Line '28a' changed to '29a'.
 - Field 0455: Line '28b(1)' changed to '29b(1)'.
 - Field 0460: Line '28b(1)' changed to '29b(1)'.
 - Field 0465: Line '28b(2)' changed to '29b(2)'.
 - Field 0470: Line '28b(2)' changed to '29b(2)'.

- Field 0475: Line '29a' changed to '30a'.
- Field 0480: Line '29b' changed to '30b'. Recapture of Hawaii Low-Income Housing Tax Credit other than on line 29a' changed to ' Recapture of Hawaii Low-Income Housing Tax Credit other than on line 30a'.
- Field 0485: Line '30' changed to '31'.
- Field 0490: Line '31' changed to '32'.
- Field 0495: Line '32' changed to '33'. 'List below other items and amounts not included on lines 1 through 31' changed to 'List below other items and amounts not included on lines 1 through 32' .
- Field 0495(1): Line '32' changed to '33'.
- Field 0500(2): Line '32' changed to '33'.
- Field 0505(3): Line '32' changed to '33'.
- Field 0510(4): Line '32' changed to '33'.
- Field 0515(5): Line '32' changed to '33'.
- Field 0520(6): Line '32' changed to '33'.
- Field 0525(7): Line '32' changed to '33'.
- Field 0530(8): Line '32' changed to '33'.
- Field 0535(9): Line '32' changed to '33'.
- Field 0540(10): Line '32' changed to '33'.
- Field 0545(11): Line '32' changed to '33'.
- Field 0550(12): Line '32' changed to '33'.
- Field 0555(13): Line '32' changed to '33'.
- Schedule K-1 (Form N-35)
 - Field 0380: Credit for Hawaii income tax withheld on Form N-288. Line changed from 12p to 12q.
 - Field 0385: Credit for Hawaii income tax withheld on Form N-4. Line changed from 12q to 12r.
 - Field 0390: Pro rata share income tax, c. Attributable Elsewhere. Line changed from 12r to 12s.
 - Field 0480: Supplemental information for items and amounts not included in lines 1 through 22. Changed from 'a to f' to 'a to e'. Comments: changed 6 lines to 5 lines.

Added:

- Schedule CR
 - Field 0131: Ko Olina Resort, Marina Attractions, and Educational Facilities Tax Credit. Line 13, Length 12 bytes, Numeric
- Schedule K-1, (Form N-20)
 - Field 0436: Line 27 Ko Olina Resort, Marina Attractions, and Educational Facilities Tax Credit added.
- Schedule K-1 (Form N-35)

- Field 0376: Ko Olina Resort, Marina Attractions, and Educational Facilities Tax Credit. Line 12p, Length 12 bytes, Numeric

Deleted:

- Schedule K-1, N-20
 - Field 0560(14): Line 32 deleted.
 - Field 0565(15): Line 32 deleted.
- Schedule K-1 (Form N-35)
 - Field 0505: Supplemental information for items and amounts not included in lines 1 through 22. Line 23f.

Changed: **December 9, 2005**

- Schedule K-1 (Form N-20)
 - Field 0290: Identification '(a)' changed to '(b)'.

Changed: **January 18, 2006**

- Removed disqualification criteria for federal forms on the N-11 and N-15. Hawaii will accept returns with any federal attachments. References in the record layout to any unacceptable form, statement, attachment, etc. refer only to those that are a Hawaii form, statement, attachment, etc. that are not an allowable e-file form.

Hawaii will accept 1099G forms electronically with the N-11 and N-15 return even though the IRS is not allowing 1099Gs to be filed electronically for Tax Year 2005.

Within the State packet, there are two types of electronic records, a “generic” record and “unformatted” records. The generic record is formatted according to IRS standards, and is used to define Hawaii income tax forms. Form N-11 and Form N-15 will be defined in the generic record. All other forms will be defined in the unformatted record. The 1040, 1040A, 1040EZ, Schedules A through F, Form 4562, W-2, W-2G, and 1099R information contained in the unformatted record should be a duplicate of the federal information.

Alphanumeric fields should be left blank if there is no entry.

18.1 Generic State Record

Header Section. Return identification information and the Federal Declaration Control Number (DCN) assigned to the federal return.

State Direct Deposit Section. This section provides direct deposit information. Direct deposit of refunds is available for tax year 2005, N-11 returns.

Participant Section. Hawaii uses this section of the record to capture Hawaii return preparer information.

Entity Section. This section provides name and address information of the taxpayer. Special characters allowed by the IRS are acceptable.

Consistency Section. Hawaii does not use the Consistency Section.

Alphanumeric Section. The generic record provides seven fields, each 80 characters in length, for States to define additional data fields. Hawaii uses all generic record fields for capturing form information. The record layout shows (for each field used) how the 80 character fields are broken down into individual data fields.

Signed Numeric Section. This section contains fields, each 12 characters in length, for storing money fields. All amounts are whole dollars only. **Negative numbers are not allowed unless specifically stated.** Negative numbers should be formatted per IRS specifications.

18.2 Unformatted State Records

Hawaii uses the Unformatted State Record to capture other state and federal forms. The order of the forms should be:

Hawaii Schedule X, *Tax Credits for Hawaii Residents*

Hawaii Schedule CR, *Schedule of Tax Credits*

Hawaii N-158, *Investment Interest Expense Deduction*

Hawaii N-210, *Underpayment of Estimated Tax by Individuals, Estates, and Trusts*

Hawaii N-312, *Capital Goods Excise*

Hawaii N-334, *Renewable Energy Technologies Income Tax Credit*

Hawaii N-334A, *Information Statement Concerning Renewable Energy Technologies Income Tax Credit*

Hawaii N-615 *Computation of Tax for Children Under Age 14 Who Have Investment Income of More than \$1,000*

Hawaii Schedule K-1 (Form N-20), *Partner's Share of Income, Credits, Deductions, Etc.—2005*

Hawaii Schedule K-1 (Form N-35), *Shareholder's Share of Income, Credits, Deductions, Etc.*

Federal 1099G, *Certain Government and Qualified State Tuition Program Payments*

Federal W-2, *Wage and Tax Statement*

Federal W-2G, *Certain Gambling Winnings*

Federal 1099R, *Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.*

The return cannot be electronically filed when all of these forms cannot fit on twenty-five unformatted records.

Do not split forms across unformatted records. If a form will continue onto another unformatted record, the entire form should be placed on the next record.

All forms except for the N-11 and N-15 should be transmitted in variable file format using the following substitution characters.

| IRS Character | Substitution Character | ASCII Hex | EBCDIC Hex |
|---------------|------------------------|-----------|------------|
| **** | !!!! | 21212121 | 5A5A5A5A |
| [| { | 7B | C0 |
|] | } | 7D | D0 |
| # | \$ | 24 | 5B |

Header Section. Return identification information and the Federal DCN assigned to the federal return.

Schedule X Information. This section contains information on the Hawaii Schedule X. Part III is the calculation for the Child and Dependent Care Expenses credit. Do not substitute federal form 2441, *Child and Dependent Care Expenses*.

Form N-158 Information. Do not substitute federal form 4952, *Investment Interest Expense Deduction*. The calculation of the investment interest expense in Part I, line 1 for Hawaii can be different from the IRS.

Form N-210 Information. Do not substitute federal form 2210, *Underpayment of Estimated Tax by Individuals, Estates, and Trusts*. All calculations use Hawaii information, not federal.

Form N-615 Information. Do not substitute federal form 8615, *Tax for Children Under Age 14 Who Have Investment Income of More than \$1,400*. Hawaii requires a few more fields and calculations use Hawaii information.

1099G Information. This section allows for input of certain fields on the 1099G form. An acceptable 1099G must have an entry for Hawaii withholding. A 1099G without Hawaii withholding is not needed for electronic filing. Up to 10 acceptable 1099G can be electronically filed. The IRS does not allow this form to be electronically filed.

W-2 Information. This section contains all information found on the federal W-2.

W-2G Information. This section contains all information found on the federal W-2G.

1099R Information. This section contains all information found on the federal 1099R.

18.3 Formatting Rules

Alpha A-Z

Use upper case alpha characters only. For Literal Values - Enter the exact character string from the comments section in Column 6.

Numerics

Values 0-9, right-justified, zero-filled

Money Fields

Enter whole dollar amounts (do not enter cents)

Fixed format: 12 characters, right-justified with leading zeros; the right-most position is reserved for the sign. A blank () indicates a gain and a minus (-) indicates a loss. For example, negative \$45 would be "00000000045-".

Non-significant – zero-fill the field, reserving the right-most position for the sign.

Dates

M=month, D=day, Y=year. Format is YYYYMMDD. If date is unknown or covers various dates, enter zeros.

Character Sets – Entries Not Allowed

Apostrophe (')

Single quote (')

Double quote (")

18.4 Record Layout Description

The layout consists of six columns:

Column 1 – Field Number

The field number refers to the IRS field number as specified in IRS publication 1346, *Electronic Return File Specifications and Record Layouts for Individual Income Tax Returns*. Blank field numbers indicate that the preceding field was redefined.

Column 2 – Form Line Number

The line number refers to the corresponding lines on the 2005 Form N-11, Form N-15, Schedule X, Schedule CR, N-158, N-210, N-312, N-334, N-334A, N-615, Schedule K-1 (Form N-20), and Schedule K-1 (Form N-35).

Column 3 – Identification

Identification refers to the field name.

Column 4 – Length

Length refers to the length of the field in computer bytes. IRS recommendations and current system field lengths were used to determine field lengths.

Column 5 – Description

Description refers to data format of the corresponding fields. “AN” indicates that a field can be formatted as an alphanumeric and “N” indicates that a field can be formatted as numeric. Blanks and zeroes are not considered to be equal. IRS recommendations and current system values determined the field values for some of the fields.

Column 6 – Comments

Comments are used to define values and further describe a field. If a field is required, it is indicated in the Comments column. Comments are also used to describe given values.

Column 7 – Change indicator

All material changes to the record layout are denoted by a number placed in this column. "1" signifies the first revision, "2" signifies the second revision, and so on.

[This page intentionally left blank.]

**Generic Record
Form N-11**

| Field No. | N-11 Line No | Identification | Length | Description | Comments | C |
|-----------------------|--------------|--------------------------------|--------|-------------|---|---|
| HEADER SECTION | | | | | | |
| | | Byte Count | 4 | N | Required Value "2748" fixed; "nnnn" variable | |
| | | Start of Record Sentinel | 4 | A | Required Value "*****" | |
| 0000 | | Record Id Type | 6 | A | Required Value "ST " | |
| 0001 | | Form Number | 6 | AN | Required Value "0001 " | |
| 0002 | | Page Number | 5 | AN | Required Value "PG01 " | |
| 0003 | | Taxpayer Identification Number | 9 | N | Primary SSN | |
| 0004 | | Filler | 1 | A | Blank | |
| 0005 | | Form/Schedule Number | 7 | N | Required Value "0000001" | |
| 0010 | | State Code | 2 | A | Value must = "HI" | |
| 0011 | | City Code | 2 | A | Reserved for future use. | |
| 0019 | | State only indicator | 2 | A | "SO" or Blank Disqualify from e-file if "SO" | |
| 0020 | | Declaration Control Number | 14 | N | Unique number assigned to each return by filer | |
| | | a. First Two Positions | 2 | N | Value Always "00" | |
| | | b. EFIN of Originator | 6 | N | ID number of the ERO | |
| | | c. Batch Number | 3 | N | Required (000-999) | |
| | | d. Serial Number | 2 | N | Required (00-99) | |
| | | e. Year Digit | 1 | | Single digit indicating the filing year of the return Value "6" for 2006 | |
| 0023 | | Return Sequence Number | 16 | N | Required | |
| | | a. ETIN of Transmitter | 5 | N | Must equal RSN | |
| | | b. Transmitter Use Field | 2 | N | Required In 1040, A or EZ | |
| | | c. Julian Date of | 3 | N | Day file was transmitted to the | |

| Field No. | N-11 Line No | Identification | Length | Description | Comments | C |
|---|--------------|------------------------------------|--------|-------------|---|----------|
| | | Transmission | | | IRS (001-366) | |
| | | d. Transmitter Sequence Number | 2 | N | Required (01-99) | |
| | | e. Sequence Number of Return | 4 | N | Required (0001-9999) | |
| STATE DIRECT DEPOSIT OR DIRECT DEBIT SECTION | | | | | | |
| 0024 | | Direct Deposit/Debit Indicator | 1 | N | 1 = Direct Deposit 2 = If Direct Debit Should be '1' since Hawaii accepts only Direct Deposit | 1 |
| 0025 | | Reserved-RTN-Flag | 1 | N | Blank, not used in Hawaii | |
| 0027 | | Direct Debit Date | 8 | N | Blank, not used in Hawaii | |
| 0028 | | Direct Debit Amount | 12 | N | Blank, not used in Hawaii | |
| 0030 | | State-Routing Transit | 9 | N | Blank if no State DD | 1 |
| 0032 | | State-Rtn-Indicator (IRS Use Only) | 1 | N | 0=No State TRN Present 1=State RTN found on FOMF 2=State RTN not found on FOMF | |
| 0035 | | State-Deposit Acct No | 17 | AN | Blank if no State DD | 1 |
| 0040 | | State-Checking Acct | 1 | AN | "X" or blank Note: This field and Field 0048 cannot both be "X". | 1 |
| 0048 | | State-Savings-Acct | 1 | AN | "X" or blank | 1 |
| INDICATOR | | | | | | |
| 0049 | | On-Line-State-Return | 1 | A | Value "O" =online Else blank | |
| PARTICIPANT SECTION | | | | | | |
| 0050 | | State Numeric Area | 27 | N | | |
| | | a. Preparer SSN/Preparer TIN | 9 | AN | This should be blank if there is no paid preparer. | |
| | | b. Preparer FEIN | 9 | N | | |
| | | c. Preparer ZIP | 5 | N | If applicable, left justified | |
| | | d. Preparer ZIP+4 | 4 | N | | |
| 0052 | | State Alphanumeric Area | 93 | AN | | |
| | | a. Mailbox ID | 5 | AN | No restrictions | |
| | | b. Preparer Firm Name | 35 | AN | | |
| | | c. Preparer Address | 30 | AN | | |
| | | d. Preparer City | 20 | AN | | |
| | | e. Preparer State | 2 | A | | |
| | | f. Preparer Self-Empl | 1 | AN | X or blank | |

| Field No. | N-11 Line No | Identification | Length | Description | Comments | C |
|-----------------------|--------------|--------------------------------|--------|-------------|--|---|
| | | Ind | | | | |
| ENTITY SECTION | | | | | | |
| 0055 | | Spouse's SSN | 9 | N | Required Entry if Hawaii Filing Status = MFJ or MFS | |
| 0060 | | Name Line 1 | 35 | AN | | |
| | | a. Primary Last Name | 32 | AN | Required Hyphens are allowed | |
| | | b. Primary suffix | 3 | AN | | |
| 0062 | | Date of Death Primary | 8 | N | If applicable, disqualify from e-file. | |
| 0065 | | Name Line 2 | 35 | AN | | |
| | | a. Secondary Last Name | 32 | AN | Required if Hawaii Filing Status = MFJ Hyphens are allowed | |
| | | b. Secondary suffix | 3 | AN | | |
| 0068 | | Date of Death Secondary | 8 | N | If applicable, disqualify from e-file. | |
| 0070 | | Name Line 3 | 35 | AN | | |
| | | a. Primary First Name | 16 | AN | Hyphens are allowed | |
| | | b. Primary Middle Init | 1 | AN | | |
| | | c. Secondary First Name | 16 | AN | Required if Hawaii Filing Status = MFJ Hyphens are allowed | |
| | | d. Secondary Middle Init | 1 | AN | | |
| | | e. Filler | 1 | AN | Blank | |
| 0074 | | c/o Addressee | 35 | AN | In care of addressee | |
| 0075 | | Address Line 1 | 35 | AN | Required for Domestic Address, else reject | |
| 0077 | | Foreign Street Address | 35 | AN | Required for Foreign Address, else reject | |
| 0080 | | Address Line 2 | 35 | AN | Address continuation. | |
| 0085 | | City | 22 | A | Required for Domestic Address, else reject Abbreviations not allowed | |
| 0087 | | Foreign City State or Province | 35 | AN | Required for Foreign Address, else reject | 2 |
| 0090 | | City Code | 5 | AN | Blank, not used in Hawaii | |
| 0095 | | State Abbreviation | 2 | A | Required for Domestic Address, else reject | |

| Field No. | N-11 Line No | Identification | Length | Description | Comments | C |
|-----------------------------|--------------|-------------------------------|--------|-------------|---|---|
| | | | | | State abbreviation must be standard postal code. | |
| 0098 | | Foreign Country | 22 | A | Required for Foreign Address, else reject | 2 |
| 0100 | | ZIP Code | 12 | N | Required for Domestic Address, else reject Left justified | |
| 0105 | | County | 20 | A | Blank, not used in Hawaii | |
| 0110 | | County Code | 5 | N | Blank, not used in Hawaii | |
| 0115 | | Telephone Number | 12 | AN | Taxpayer daytime phone number. If international phone number is more than 12 digits, leave blank. | 1 |
| 0120 | | Primary TP Signature | 5 | N | Blank, not used in Hawaii | 1 |
| 0125 | | Spouse Signature | 5 | N | Blank, not used in Hawaii | 1 |
| 0126 | | ERO EFIN/PIN | 11 | N | Blank, not used in Hawaii | 2 |
| CONSISTENCY SECTION | | | | | | |
| 0150 | | Federal Filing Status | 1 | N | No entry | |
| 0155 | | Total Federal Exemptions | 2 | N | No entry | |
| 0160 | | Wages, Salaries, Tips | 12 | N | No entry | |
| 0165 | | Taxable interest | 12 | N | No entry | |
| 0170 | | Tax Exempt Interest | 12 | N | No entry | |
| 0175 | | Dividends | 12 | N | No entry | |
| 0180 | | State Refund | 12 | N | No entry | |
| 0185 | | Taxable Social Sec Benefits | 12 | N | No entry | |
| 0190 | | Keogh Plan and SEP Deductions | 12 | N | No entry | |
| 0195 | | Adjusted Gross Income | 12 | N | No entry | |
| 0200 | | Standard/Itemized Deductions | 12 | N | No entry | |
| 0205 | | Earned Income Credit | 12 | N | No entry | |
| ALPHANUMERIC SECTION | | | | | | |
| 0300 | | Alphanumeric Field 1 | 80 | AN | | |
| | | a. Software Developer Code | 10 | AN | ID number of Software Developer | |
| | | b. Paid Preparer Name | 31 | AN | | |
| | | c. Preparer Phone Number | 10 | AN | | |

| Field No. | N-11 Line No | Identification | Length | Description | Comments | C |
|-----------|--------------|---|--------|-------------|---|----------|
| | | d. Non-Paid Preparer | 13 | AN | | |
| | | e. Preparer State EIN | 16 | AN | | |
| 0305 | | Alphanumeric Field 2 | 80 | AN | In Field 305, deleted a. Filing District Code | |
| | | a. Fill in oval – Filing for first time | 1 | AN | X or blank “X” indicates the taxpayer is filing an individual Hawaii return for the first time. | 1 |
| | | b. Fill in oval – Address change or Name change | 1 | AN | X or blank "X" indicates the taxpayer has changed his address or name from the last time a return was filed. | 1 |
| | | c. Taxpayer Occupation | 18 | AN | | |
| | | d. Spouse Occupation | 18 | AN | | |
| | 1-5 | e. Hawaii Filing Status | 1 | N | Required Entry must be one of the following: 1 = Single (S) 2 = Married Filing Joint (MFJ) 3 = Married Filing Separate (MFS) 4 = Head of Household (HH) 5 = Qualifying Widow(er) (QW) Should match Federal filing status if married. Exception: can be MFJ for Hawaii as long as both spouses are filing Federal returns. If MFS for Hawaii and MFJ for Federal should use Form N-12. | 1 |
| | 4 | f. Child Name, Head of Household | 25 | AN | Required Entry if Hawaii Filing Status = HH and child not a dependent | 1 |
| | 6b | g. Fill in oval for spouse | 1 | AN | X or Blank Check instructions if spouse meets requirements | 1 |
| | | h. Hawaii Return ID | 3 | AN | Required Entry must be N11 | 1 |
| | | i. First four letters of | 4 | AN | Use All Capital letters | 1 |

| Field No. | N-11 Line No | Identification | Length | Description | Comments | C |
|-----------|--------------|---|--------|-------------|---|------------|
| | | Taxpayer's last name | | | Hyphens are allowed | |
| | | j. First four letters of Spouse's last name | 4 | AN | If Hawaii Filing Status = MFJ or MFS. Use All Capital letters Hyphens are allowed | 1,2 |
| | | Filler | 4 | | Blank | 1 |
| 0310 | | Alphanumeric Field 3 | 80 | AN | | |
| | 3 | a1. Spouse Last Name | 20 | AN | Required Entry if Hawaii Filing Status = MFS | |
| | 3 | a2. Spouse First Name | 10 | AN | Required Entry if Hawaii Filing Status = MFS | |
| | 3 | a3. Spouse Middle Initial | 1 | AN | | |
| | 5 | b. Year Spouse Died | 4 | N | Required Entry if Hawaii Filing Status = QW Cannot be greater than transmission date, else will reject Cannot be more than 2 years prior to the tax year. For example, must be 2003 or 2004 for tax year 2005. | 1 |
| | 6a | c. Exemption – Taxpayer | 1 | AN | X or blank Should be blank only if Dependent Flag (line 20.5) is “X” | |
| | 6a | d. Exemption – Taxpayer Age 65 or over | 1 | AN | X or blank | |
| | 6b | e. Exemption – Spouse | 1 | AN | X or blank If Hawaii Filing Status = MFS, can take spousal exemption if spouse is not filing a Hawaii return, had no income and was not the dependent of someone else. This should be “X” if Hawaii filing Status = MFJ; spouse should be entitled to an exemption. | |
| | 6b | f. Exemption – Spouse Age 65 or over | 1 | AN | X or blank | |
| | 6a/b | g. Exemptions – Taxpayer and Spouse | 1 | N | Total number of “X”s in lines 6a and 6b | |
| | 6c | h. Number of Dependent Children | 2 | N | Required Entry if Hawaii Filing Status = QW or HOH (where | |

| Field No. | N-11 Line No | Identification | Length | Description | Comments | C |
|-----------|--------------|---|--------|-------------|---|----------|
| | | | | | qualifying person is the taxpayer/spouse's dependent). | |
| | 6d | i. Number of Other Dependents | 2 | N | | |
| | 6e | j. Total Number of Exemptions | 2 | N | Must equal total number of filled in ovals on 6a and 6b plus amount in boxes 6c and 6d. | 1 |
| | 20.5 | k. Dependent Flag | 1 | AN | X or blank | |
| | 24 | l. Taxpayer Disabled | 1 | AN | X or blank | |
| | 24 | m. Spouse Disabled | 1 | AN | X or blank | |
| | 26 | n. Fill in oval-Tax Table | 1 | AN | X or blank | 1 |
| | 26 | o. Fill in oval-Rate Schedule | 1 | AN | X or blank | 1 |
| | 26 | p. Fill in oval-Form N-168 | 1 | AN | If applicable, disqualify from e-file | 1 |
| | 26 | q. Fill in oval-Form N-615 | 1 | AN | X or blank | 1 |
| | 26 | r. Fill in oval-Capital Gains worksheet | 1 | AN | X or blank | 1 |
| | 26 | s. Fill in oval-Separate Tax | 1 | AN | X or blank If required to attach Forms N-2, N-103, N-152, N-318, N-405, N-586, or N-814, disqualify from e-file. | 1 |
| | 34 | t. DHS Exemptions | 2 | N | | |
| | 47 | u. Fill in oval – Form N-210 attached | 1 | AN | X or blank | 1 |
| | 48 | v. Do not send forms | 1 | AN | X or blank | 1 |
| | 49 | w. Schedule C Flag | 1 | AN | X or blank | 1 |
| | 49 | x. Schedule C Hawaii Tax ID Number | 11 | AN | Hawaii Tax ID is a 'W' followed by 10 digits | 1 |
| | | Filler | 9 | AN | Blank | |
| 0315 | | Alphanumeric Field 4 | 80 | AN | | |
| | 49 | a. Schedule C Activity | 12 | AN | Special characters are allowed | 1 |
| | 49 | b. Schedule C Product | 10 | AN | Special characters are allowed | 1 |
| | 50 | c. Schedule E Flag | 1 | AN | X or blank. If X, include gross rents and Hawaii Tax ID. | 1 |
| | 50 | d. Schedule E Hawaii Tax ID Number | 11 | AN | Hawaii Tax ID is a 'W' followed by 10 digits | 1 |
| | 51 | e. Schedule F Flag | 1 | AN | X or blank | 1 |

| Field No. | N-11 Line No | Identification | Length | Description | Comments | C |
|-----------|--------------|---|--------|-------------|--|----------|
| | 51 | f. Schedule F Hawaii Tax ID Number | 11 | AN | Hawaii Tax ID is a 'W' followed by 10 digits | 1 |
| | 51 | g. Schedule F Activity | 12 | AN | Special characters are allowed | 1 |
| | 51 | h. Schedule F Product | 10 | AN | Special characters are allowed | 1 |
| | | i. Election Campaign – Taxpayer | 1 | A | X or blank | 1 |
| | | j. Election Campaign – Spouse | 1 | A | X or blank Available only if Hawaii Filing Status = MFJ | 1 |
| | 43a | k. Fill in oval for Hawaii schools – primary | 1 | AN | X or blank | 1 |
| | 43a | l. Fill in oval for Hawaii schools - spouse | 1 | AN | X or blank | 1 |
| | | Filler | 8 | | Blank | 1 |
| 0320 | | Alphanumeric Field 5 | 80 | AN | | |
| | | a. Designee name | 25 | AN | | |
| | | b. Designee phone number | 10 | N | | |
| | | c. Designee identification number | 9 | AN | SSN or PTIN | |
| | | d. Paid preparer's info-date | 8 | DT | YYYYMMDD | |
| | 43b | e. Fill in oval for Hawaii Public Libraries – primary | 1 | AN | X or blank | 1 |
| | 43b | f. Fill in oval for Hawaii Public Libraries- spouse | 1 | AN | X or blank | 1 |
| | 43c | g. Fill in oval for Domestic Violence / Child Abuse and Neglect - primary | 1 | AN | X or blank | 1 |
| | 43c | h. Fill in oval for Domestic Violence / Child Abuse and Neglect - secondary | 1 | AN | X or blank | 1 |
| | | Filler | 24 | | Blank | |
| 0325 | | Alphanumeric Field 6 | 80 | AN | Blank not used for Hawaii | 1 |
| 0330 | | Alphanumeric Field 7 | 80 | AN | Blank not used for Hawaii | 1 |

| Field No. | N-11 Line No | Identification | Length | Description | Comments | C |
|------------------------|--------------|-----------------------------|--------|-------------|--|---|
| SIGNED NUMERIC SECTION | | | | | | |
| 0350 | 7 | Federal AGI | 12 | N | Can be negative | |
| 0355 | 8 | Wage Difference | 12 | N | Cannot be negative | |
| 0360 | 9 | Out-of-State Bonds | 12 | N | Cannot be negative | |
| 0365 | 10 | Other Additions | 12 | N | Cannot be negative | |
| 0370 | 11 | Total Additions | 12 | N | Sum of lines 8 to 10 Cannot be negative | |
| 0375 | 12 | Federal AGI+HI Additions | 12 | N | Sum of lines 7 and 11 Can be negative | |
| 0380 | 13 | Pension Subtractions | 12 | N | | |
| 0385 | 14 | Social Security Benefits | 12 | N | | |
| 0390 | 15 | Reserve-Guard Pay | 12 | N | | |
| 0395 | 16 | Individual Housing Account | 12 | N | | |
| 0400 | 17 | Exceptional Trees deduction | 12 | N | If applicable, disqualify from e-file. | |
| 0405 | 18 | Other Subtractions | 12 | N | | |
| 0410 | 19 | Total Subtractions | 12 | N | Sum of lines 13-18 | |
| 0415 | 20 | Hawaii AGI | 12 | N | Line 12 minus 19 Can be negative | |
| 0420 | 21a | Medical Deduction | 12 | N | | |
| 0425 | 21b | Taxes Deduction | 12 | N | | |
| 0430 | 21c | Interest Deduction | 12 | N | | |
| 0435 | 21d | Contributions | 12 | N | If required to attach receipt(s), statement(s), disqualify from e-file. | |
| 0440 | 21e | Casualty Losses | 12 | N | If applicable, disqualify from e-file. | |
| 0445 | 21f | Miscellaneous Deductions | 12 | N | If required to attach unacceptable e-file form(s) and statement(s), disqualify from e-file. | |
| 0450 | 22 | Total Deductions | 12 | N | Sum of lines 21a to 21f; or standard deduction. See table in "Software Edits for Form N-11" for standard deduction values. If sum is greater than \$100,000 (\$50,000 if Married Filing Separate), see formula in | |

| Field No. | N-11 Line No | Identification | Length | Description | Comments | C |
|-----------|--------------|----------------------------------|--------|-------------|---|----------|
| | | | | | “Software Edits for Form N-11”. | |
| 0455 | 23 | AGI Less Deductions | 12 | N | Line 20 minus 22 Can be negative | |
| 0460 | 24 | Exemption Amount | 12 | N | Should be \$1040 multiplied by line 6e If disability is claimed, see table in “Software Edits for Form N-11” for values. | |
| 0465 | 25 | Taxable Income | 12 | N | Line 23 minus 24 If negative, zero fill. | |
| 0470 | 26a | Net LT Capital Gain | 12 | N | | 1 |
| 0475 | 26 | Tax Liability | 12 | N | Use rate table or schedule. If taxable income is negative, this should be zero. | 1 |
| 0480 | 27 | Tax Liability | 12 | N | Same as line 26 | 1 |
| 0485 | 28 | Total Non-refundable Credits | 12 | N | If required to attach unacceptable e-file form(s) and statement(s), disqualify from e-file. | |
| 0490 | 29 | Balance | 12 | N | Line 27 minus 28 | |
| 0495 | 30 | Tax Withheld | 12 | N | Sum of State of Hawaii tax withheld fields for all W-2, W-2G, 1099-R and 1099-G. Rounding differences of \$1 for every two forms is allowed. | |
| 0500 | 31 | Estimated Tax | 12 | N | | |
| 0505 | 32 | Estimated Tax From Prior Year | 12 | N | | |
| 0510 | 33 | Paid With Extension | 12 | N | | |
| 0515 | 34 | Low-income Credit | 12 | N | Should match field 205 from Schedule X | |
| 0520 | 35 | Renter's Credit | 12 | N | Should match field 295 from Schedule X | |
| 0525 | 36 | Dependent Care Credit | 12 | N | Should match field 530 from Schedule X | |
| 0530 | 37 | Child Car Seat Credit | 12 | N | If applicable, disqualify from e-filing | |
| 0535 | 38 | General Income Credit | 12 | N | Blank; no value. Field not applicable for TY 2005. | 1 |
| 0540 | 38 | Total refundable credits from CR | 12 | N | Cannot be negative amount. Negative amount applies only to amended returns. | 1 |
| 0545 | 39 | Total Payments | 12 | N | Sum of lines 30 to 38 | 1 |

| Field No. | N-11 Line No | Identification | Length | Description | Comments | C |
|-----------|--------------|---|--------|-------------|--|----------|
| | | | | | Cannot be negative amount. Negative amount applies only to amended returns. | |
| 0550 | 40 | Overpaid | 12 | N | If line 39 > line 29, subtract line 29 from line 39. See also instructions for Estimated tax penalty. | |
| 0555 | 41 | Apply To Estimated Tax | 12 | N | Cannot be negative | |
| 0560 | 42 | Overpayment less application of estimated | 12 | N | Line 40 minus 41 | |
| 0565 | 43 | Contribution to Hawaii schools | 12 | N | Blank Not used | |
| 0570 | 44 | Contribution to Hawaii Public Libraries | 12 | N | Blank Not used | |
| 0575 | 44 | Total Special Fund Contributions | 12 | N | Add the amounts relating to the filled ovals on line 43a through 43c. | 1 |
| 0580 | 45a | Refund Request | 12 | N | Line 42 minus 44. | 1 |
| 0585 | 46 | Balance Due | 12 | N | Line 29 minus line 39. | 1 |
| 0590 | 47 | Estimated Tax Penalty | 12 | N | Do not include the penalty amount on line 40 or line 46. See the instructions. | 1 |
| 0595 | 49 | Schedule C Amount | 12 | N | | 1 |
| 0600 | 50 | Schedule E Amount | 12 | N | | 1 |
| 0605 | 51 | Schedule F Amount | 12 | N | | 1 |
| 0610-0925 | | Filler | | A | Blank | 1 |
| | | Record Terminus | 1 | | Value “#” | |

Form N-15

| Field No. | N-15 Line No | Identification | Length | Description | Comments | C |
|-----------------------|--------------|--------------------------------|--------|-------------|---|----------|
| HEADER SECTION | | | | | | |
| | | Byte Count | 4 | N | Required Value “ 2748 ” fixed; “nnnn” variable | |
| | | Start of Record Sentinel | 4 | A | Required Value “*****” | |
| 0000 | | Record Id Type | 6 | A | Required Value “ST ” | 1 |
| 0001 | | Form Number | 6 | AN | Required Value “0001 ” | |
| 0002 | | Page Number | 5 | AN | Required Value “PG01 ” | |
| 0003 | | Taxpayer Identification Number | 9 | N | Primary SSN | |
| 0004 | | Filler | 1 | A | Blank | |
| 0005 | | Form/Schedule Number | 7 | N | Required Value “0000001” | |
| 0010 | | State Code | 2 | A | Value must = “HI” | |
| 0011 | | City Code | 2 | A | Reserved for future use. | |
| 0019 | | State only indicator | 2 | A | "SO" or Blank Disqualify from e-file if "SO" | |
| 0020 | | Declaration Control Number | 14 | N | Unique number assigned to each return by filer | |
| | | a. First Two Positions | 2 | N | Value Always “00” | |
| | | b. EFIN of Originator | 6 | N | ID number of the ERO | |
| | | c. Batch Number | 3 | N | Required (000-999) | |
| | | d. Serial Number | 2 | N | Required (00-99) | |
| | | e. Year Digit | 1 | | Single digit indicating the filing year of the return Value “6” for 2006 | |
| 0023 | | Return Sequence Number | 16 | N | Required | |
| | | a. ETIN of Transmitter | 5 | N | Must equal RSN | |
| | | b. Transmitter Use Field | 2 | N | Required In 1040, A or EZ | 1 |
| | | c. Julian Date of Transmission | 3 | N | Day file was transmitted to the IRS (001-366) | |

| Field No. | N-15 Line No | Identification | Length | Description | Comments | C |
|---|--------------|------------------------------------|-----------|-------------|--|---|
| | | d. Transmitter Sequence Number | 2 | N | Required (01-99) | |
| | | e. Sequence Number of Return | 4 | N | Required (0001-9999) | |
| STATE DIRECT DEPOSIT OR DIRECT DEBIT SECTION | | | | | | |
| 0024 | | Direct Deposit/Debit Indicator | 1 | N | Blank, not used for N-15 | |
| 0025 | | Reserved-RTN-Flag | 1 | N | Blank | |
| 0027 | | Direct Debit Date | 8 | N | Blank, not used for N-15. | |
| 0028 | | Direct Debit Amount | 12 | N | Blank, not used for N-15. | |
| 0030 | | State-Routing Transit | 9 | N | Blank | |
| 0032 | | State-Rtn-Indicator (IRS Use Only) | 1 | N | 0=No State TRN Present 1=State RTN found on FOMF 2=State RTN not found on FOMF | |
| 0035 | | State-Deposit Acct No | 17 | AN | Blank | |
| 0040 | | State-Checking Acct | 1 | AN | Blank | |
| 0048 | | State-Savings-Acct | 1 | AN | Blank | |
| INDICATOR | | | | | | |
| 0049 | | On-Line-State-Return | 1 | A | Value "O" =online Else blank | |
| PARTICIPANT SECTION | | | | | | |
| 0050 | | State Numeric Area | 27 | N | | |
| | | a. Preparer SSN/Preparer TIN | 9 | AN | This should be blank if there is no paid preparer. | |
| | | b. Preparer FEIN | 9 | N | | |
| | | c. Preparer ZIP | 5 | N | If applicable, left justified | |
| | | d. Preparer ZIP+4 | 4 | N | | |
| 0052 | | State Alphanumeric Area | 93 | AN | | |
| | | a. Mailbox ID | 5 | AN | No restrictions | |
| | | b. Preparer Firm Name | 35 | AN | | |
| | | c. Preparer Address | 30 | AN | | |
| | | d. Preparer City | 20 | AN | | |
| | | e. Preparer State | 2 | A | | |
| | | f. Preparer Self-Empl Ind | 1 | AN | X or blank | |
| ENTITY SECTION | | | | | | |
| 0055 | | Spouse's SSN | 9 | N | Required Entry if Hawaii Filing Status = MFJ or MFS | |

| Field No. | N-15 Line No | Identification | Length | Description | Comments | C |
|-------------|--------------|------------------------------------|-----------|-------------|--|----------|
| 0060 | | Name Line 1 | 35 | AN | | |
| | | a. Primary Last Name | 32 | AN | Required Hyphens are allowed | |
| | | b. Primary suffix | 3 | AN | | |
| 0062 | | Date of Death Primary | 8 | N | If applicable, disqualify from e-file. | |
| 0065 | | Name Line 2 | 35 | AN | | |
| | | a. Secondary Last Name | 32 | AN | Required if Hawaii Filing Status = MFJ Hyphens are allowed | |
| | | b. Secondary suffix | 3 | AN | | |
| 0068 | | Date of Death Secondary | 8 | N | If applicable, disqualify from e-file. | |
| 0070 | | Name Line 3 | 35 | AN | | |
| | | a. Primary First Name | 16 | AN | Hyphens are allowed | |
| | | b. Primary Middle Init | 1 | AN | | |
| | | c. Secondary First Name | 16 | AN | Required if Hawaii Filing Status = MFJ Hyphens are allowed | |
| | | d. Secondary Middle Init | 1 | AN | | |
| | | e. Filler | 1 | AN | Blank | |
| 0074 | | c/o Addressee | 35 | AN | In care of addressee | |
| 0075 | | Address Line 1 | 35 | AN | Required for domestic addresses | |
| 0077 | | Foreign Street Address | 35 | AN | Required for Foreign Address, else reject | |
| 0080 | | Address Line 2 | 35 | AN | Address continuation. | |
| 0085 | | City | 22 | A | Required for Domestic Address, else reject Abbreviations not allowed | 2 |
| 0087 | | Foreign City State or Province | 35 | AN | Required for Foreign Address, else reject | 2 |
| 0090 | | City Code | 5 | AN | Blank, not used in Hawaii | |
| 0095 | | State Abbreviation | 2 | A | Required for Domestic Address, else reject State abbreviation must be standard postal code. | 2 |
| 0098 | | Foreign Country | 22 | A | Required for Foreign Address, else reject | 2 |

| Field No. | N-15 Line No | Identification | Length | Description | Comments | C |
|-----------------------------|--------------|-------------------------------|-----------|-------------|--|----------|
| 0100 | | ZIP Code | 12 | N | Required Left justified | |
| 0105 | | County | 20 | A | Blank, not used in Hawaii | |
| 0110 | | County Code | 5 | N | Blank, not used in Hawaii | |
| 0115 | | Telephone Number | 12 | AN | Taxpayer daytime phone number. If international phone number is more than 12 digits, leave blank. | |
| 0120 | | Primary TP Signature | 5 | N | Blank, not used in Hawaii | 1 |
| 0125 | | Spouse Signature | 5 | N | Blank, not used in Hawaii | 1 |
| 0126 | | ERO EFIN/PIN | 11 | N | Blank, not used in Hawaii | 2 |
| CONSISTENCY SECTION | | | | | | |
| 0150 | | Federal Filing Status | 1 | N | No entry | |
| 0155 | | Total Federal Exemptions | 2 | N | No entry | |
| 0160 | | Wages, Salaries, Tips | 12 | N | No entry | |
| 0165 | | Taxable interest | 12 | N | No entry | |
| 0170 | | Tax Exempt Interest | 12 | N | No entry | |
| 0175 | | Dividends | 12 | N | No entry | |
| 0180 | | State Refund | 12 | N | No entry | |
| 0185 | | Taxable Social Sec Benefits | 12 | N | No entry | |
| 0190 | | Keogh Plan and SEP Deductions | 12 | N | No entry | |
| 0195 | | Adjusted Gross Income | 12 | N | No entry | |
| 0200 | | Standard/Itemized Deductions | 12 | N | No entry | |
| 0205 | | Earned Income Credit | 12 | N | No entry | |
| ALPHANUMERIC SECTION | | | | | | |
| 0300 | | Alphanumeric Field 1 | 80 | AN | | |
| | | a. Software Developer Code | 10 | AN | ID number of Software Developer | |
| | | b. Paid Preparer Name | 31 | AN | | |
| | | c. Preparer Phone Number | 10 | AN | | |
| | | d. Non-Paid Preparer | 13 | AN | | |
| | | e. Preparer State EIN | 16 | AN | | |
| 0305 | | Alphanumeric Field 2 | 80 | AN | | |
| | | a. Tax Year – Begin | 6 | N | MMDDYY | 1 |

| Field No. | N-15 Line No | Identification | Length | Description | Comments | C |
|-----------|--------------|--|--------|-------------|--|----------|
| | | Period | | | Leave Blank if return is for Calendar Year | |
| | | b. Tax Year – End Period | 6 | N | MMDDYY Leave Blank if return is for Calendar Year | 1 |
| | | c. Fill in oval for Part-Year Resident | 1 | A | X or blank | 1 |
| | | d. Fill in oval for Nonresident | 1 | A | X or blank | 1 |
| | | e. Fill in oval for Nonresident of Dual-Status Alien | 1 | A | X or blank | 1 |
| | | f. Taxpayer Occupation | 18 | AN | | |
| | | g. Spouse Occupation | 18 | AN | | |
| | | h. Fill in oval – Filing for first time | 1 | A | X or blank “X” indicates the taxpayer is filing an individual Hawaii return for the first time. | 1 |
| | | i. Fill in oval – Address or Name change | 1 | A | X or blank "X" indicates the taxpayer has changed his address or name from the last time a return was filed. | 1 |
| | 1-5 | j. Hawaii Filing Status | 1 | N | Required Entry must be one of the following: 1 = Single (S) 2 = Married Filing Joint (MFJ) 3 = Married Filing Separate (MFS) 4 = Head of Household (HH) 5 = Qualifying Widow(er) (QW) Should match Federal filing status if married. Exception: can be MFJ for Hawaii as long as both spouses are filing Federal returns. If MFS for Hawaii, the resident should file Form N-11. | 1 |
| | 4 | k. Child Name, Head | 25 | AN | Required Entry if Hawaii Filing | 1 |

| Field No. | N-15 Line No | Identification | Length | Description | Comments | C |
|-----------|--------------|--|--------|-------------|---|----------|
| | | of Household | | | Status = HH and child not a dependent | |
| | 6b | 1. Fill in oval for spouse | 1 | A | X or Blank Check instructions if spouse meets requirements | 1 |
| 0310 | | Alphanumeric Field 3 | 80 | AN | | |
| | 3 | a1. Spouse Last Name | 20 | AN | Required Entry if Hawaii Filing Status = MFS | |
| | 3 | a2. Spouse First Name | 10 | AN | Required Entry if Hawaii Filing Status = MFS | |
| | 3 | a3. Spouse Middle Initial | 1 | AN | | |
| | 5 | b. Year Spouse Died | 4 | N | Required Entry if Hawaii Filing Status = QW Cannot be greater than transmission date, else will reject Cannot be more than 2 years prior to the tax year. For example, must be 2003 or 2004 for tax year 2005. | |
| | 6a | c. Exemption – Taxpayer | 1 | A | X or blank Should be blank only if oval for Dependent is “X” on Line 37.5 | 1 |
| | 6a | d. Exemption – Taxpayer Age 65 or over | 1 | A | X or blank | |
| | 6b | e. Exemption – Spouse | 1 | A | X or blank If Hawaii Filing Status = MFS, can take spousal exemption if spouse is not filing a Hawaii return, had no income and was not the dependent of someone else. This should be “X” if Hawaii filing Status = MFJ; spouse should be entitled to an exemption. | |
| | 6b | f. Exemption – Spouse Age 65 or over | 1 | A | X or blank | |
| | 6a/b | g. Exemptions – Taxpayer and Spouse | 1 | N | Total number of “X”s in lines 6a and 6b | |
| | 6c | h. Number of Dependent Children | 2 | N | Required Entry if Hawaii Filing Status = QW or HOH (where qualifying person is the | |

| Field No. | N-15 Line No | Identification | Length | Description | Comments | C |
|-----------|--------------|---|--------|-------------|---|------------|
| | | | | | taxpayer/spouse's dependent). | |
| | 6d | i. Number of Other Dependents | 2 | N | | |
| | 6e | j. Total Number of Exemptions | 2 | N | Must equal total number of filled in ovals on 6a and 6b plus amount in boxes 6c and 6d. | |
| | 37.5 | k. Dependent Flag | 1 | A | X or blank | 1 |
| | 42a | l. Taxpayer Disabled | 1 | A | X or blank | |
| | 42a | m. Spouse Disabled | 1 | A | X or blank | |
| | 44 | n. Fill in oval-Tax Table | 1 | A | X or blank | |
| | 44 | o. Fill in oval-Rate Schedule | 1 | A | X or blank | |
| | 44 | p. Fill in oval-Form N-168 | 1 | A | If applicable, disqualify from e-file | |
| | 44 | q. Fill in oval-Form N-615 | 1 | A | X or blank | |
| | 44 | r. Fill in oval-Capital Gains worksheet | 1 | A | X or blank | |
| | 44 | s. Fill in oval-Separate Tax | 1 | A | X or blank If required to attach Forms N-2, N-103, N-152, N-318, N-405, N-586, or N-814, disqualify from e-file. | |
| | 51 | t. DHS Exemptions | 2 | N | | |
| | 64 | u. Fill in oval – Form N-210 attached | 1 | A | X or blank | 1 |
| | 65 | v. Send packet of forms | 1 | A | X or blank | 1 |
| | 6c and 6d | w. Dependent 1 First Name | 10 | AN | If more than 4 dependents, disqualify from e-file. | 1 |
| | | x. Hawaii Return ID | 3 | AN | Required Entry must be N15 | 1 |
| | | y. First four letters of Taxpayer's last name | 4 | AN | Use all Capital letters Hyphens are allowed | 1 |
| | | z. First four letters of Spouse's last name | 4 | AN | If Hawaii Filing Status = MFJ or MFS. Use all Capital letters Hyphens are allowed | 1,2 |
| 0315 | | Alphanumeric Field 4 | 80 | AN | | |
| | 6c and 6d | a. Dependent 1 Last Name | 20 | AN | | |

| Field No. | N-15 Line No | Identification | Length | Description | Comments | C |
|-----------|--------------|---|--------|-------------|--|----------|
| | 6c and 6d | b. Dependent 1 SSN | 9 | AN | | |
| | 6c and 6d | c. Dependent 1 Relationship | 11 | AN | | |
| | 6c and 6d | d. Dependent 2 First Name | 10 | AN | | 1 |
| | 6c and 6d | e. Dependent 2 Last Name | 20 | AN | | 1 |
| | | f. Election Campaign – Taxpayer | 1 | A | X or blank | 1 |
| | | g. Election Campaign – Spouse | 1 | A | X or blank Available only if Hawaii Filing Status = MFJ | 1 |
| | 60a | h. Fill in oval for Hawaii schools – primary | 1 | A | X or blank | 1 |
| | 60a | i. Fill in oval for Hawaii schools - spouse | 1 | A | X or blank | 1 |
| | | Filler | 6 | | Blank | 1 |
| 0320 | | Alphanumeric Field 5 | 80 | AN | | |
| | | a. Designee name | 25 | AN | | |
| | | b. Designee phone number | 10 | N | | |
| | | c. Designee identification number | 9 | AN | SSN or PTIN | |
| | | d. Paid preparer's info-date | 8 | DT | YYYYMMDD | |
| | 60b | e. Fill in oval for Hawaii Public Libraries – primary | 1 | AN | X or blank | 1 |
| | 60b | f. Fill in oval for Hawaii Public Libraries - spouse | 1 | AN | X or blank | 1 |
| | 37 | g. Ratio of Hawaii AGI to Total AGI | 3 | N | Divide line 36, Column B by line 36, Column A. Compute to 3 decimal places and round to 2 decimal places. | 1 |
| | 6c and 6d | h. Dependent 2 SSN | 9 | AN | | |
| | 6c and 6d | i. Dependent 2 Relationship | 11 | AN | | |

| Field No. | N-15 Line No | Identification | Length | Description | Comments | C |
|-------------------------------|--------------|--|--------|-------------|---|---|
| | | Filler | 3 | | Blank | |
| 0325 | | Alphanumeric Field 6 | 80 | AN | | |
| | 31 | a. Alimony paid Recipient name | 15 | AN | If more than one recipient, disqualify from e-file. | 1 |
| | 31 | b. Alimony paid Recipient SSN | 9 | AN | | 1 |
| | 60c | c. Fill in oval for Domestic Violence / Child Abuse and Neglect - primary | 1 | AN | X or blank | 1 |
| | 60c | d. Fill in oval for Domestic Violence / Child Abuse and Neglect - spouse | 1 | AN | X or blank | 1 |
| | 6c and 6d | e. Dependent 3 First Name | 10 | AN | | 1 |
| | 6c and 6d | f. Dependent 3 Last Name | 20 | AN | | 1 |
| | 6c and 6d | g. Dependent 3 SSN | 9 | AN | | 1 |
| | 6c and 6d | h. Dependent 3 Relationship | 11 | AN | | 1 |
| | | Filler | 4 | | Blank | 1 |
| 0330 | | Alphanumeric Field 7 | 80 | AN | | 1 |
| | 6c and 6d | a. Dependent 4 First Name | 10 | AN | | 1 |
| | 6c and 6d | b. Dependent 4 Last Name | 20 | AN | | 1 |
| | 6c and 6d | c. Dependent 4 SSN | 9 | | | 1 |
| | 6c and 6d | d. Dependent 4 Relationship | 11 | | | 1 |
| | 19 | Other Income | 25 | AN | State nature and source of income | 1 |
| | | Filler | 5 | | Blank | 1 |
| SIGNED NUMERIC SECTION | | | | | | |
| 0350 | 7A | Wages - A | 12 | N | | |
| 0355 | 7B | Wages - B | 12 | N | | |
| 0360 | 8A | Interest Income - A | 12 | N | | |
| 0365 | 8B | Interest Income - B | 12 | N | | |
| 0370 | 9A | Dividends - A | 12 | N | | |
| 0375 | 9B | Dividends - B | 12 | N | | |

| Field No. | N-15 Line No | Identification | Length | Description | Comments | C |
|-----------|------------------------|--------------------------|--------|-------------|---|---|
| 0380 | 10A | State Tax Refund - A | 12 | N | | |
| 0385 | 10B | State Tax Refund - B | 12 | N | | |
| 0390 | 11A | Alimony Received - A | 12 | N | | |
| 0395 | 11B | Alimony Received - B | 12 | N | | |
| 0400 | 12A | Business Farm Income - A | 12 | N | Can be negative | |
| 0405 | 12B | Business Farm Income - B | 12 | N | Can be negative | |
| 0410 | 13A | Capital Gain - A | 12 | N | Can be negative | |
| 0415 | 13B | Capital Gain - B | 12 | N | Can be negative If required to attach N-103, disqualify from e-file. | |
| 0420 | 14A | Supplemental Gain - A | 12 | N | Can be negative | |
| 0425 | 14B | Supplemental Gain - B | 12 | N | Can be negative | |
| 0430 | 15A | IRA Distributions - A | 12 | N | | |
| 0435 | 15B | IRA Distributions - B | 12 | N | | |
| 0440 | 16A | Pensions - A | 12 | N | | |
| 0445 | 16B | Pensions - B | 12 | N | | |
| 0450 | 17A | Rents - A | 12 | N | Can be negative | |
| 0455 | 17B | Rents - B | 12 | N | Can be negative | |
| 0460 | 18A | Unemployment Comp - A | 12 | N | | |
| 0465 | 18B | Unemployment Comp - B | 12 | N | | |
| 0470 | 19A | Other Income - A | 12 | N | Can be negative | |
| 0475 | 19B | Other Income - B | 12 | N | Can be negative If required to attach N-103, statement(s), disqualify from e-file. | |
| 0480 | 20A | Total Income - A | 12 | N | Sum of lines 7A to 19A Can be negative | |
| 0485 | 20B | Total Income - B | 12 | N | Sum of lines 7B to 19B Can be negative | |
| 0490 | 21A New for 2005 | Educator Expenses – A | 12 | N | | |
| 0495 | 21B New for | Educator Expenses – B | 12 | N | | |

| Field No. | N-15 Line No | Identification | Length | Description | Comments | C |
|-----------|--------------|------------------------------|--------|-------------|---|---|
| | 2005 | | | | | |
| 0500 | 22A | Certain Expenses - A | 12 | N | | |
| 0505 | 22B | Certain Expenses - B | 12 | N | If applicable, disqualify from e-file. | |
| 0510 | 23A | IRA Deduction - A | 12 | N | | |
| 0515 | 23B | IRA Deduction - B | 12 | N | | |
| 0520 | 24A | Student Loan Deduction - A | 12 | N | | |
| 0525 | 24B | Student Loan Deduction - B | 12 | N | Not allowed if the modified (AGI) is \geq \$65,000 for single, HOH or QW; \$130,000 for MFJ | |
| 0530 | 25A | Health Savings Deduction - A | 12 | N | | |
| 0535 | 25B | Health Savings Deduction - B | 12 | N | | |
| 0540 | 26A | Moving Expenses - A | 12 | N | | |
| 0545 | 26B | Moving Expenses - B | 12 | N | If applicable, disqualify from e-file. | |
| 0550 | 27A | Self-employment Tax - A | 12 | N | | |
| 0555 | 27B | Self-employment Tax - B | 12 | N | | |
| 0560 | 28A | Self-employed Deduction - A | 12 | N | | |
| 0565 | 28B | Self-employed Deduction - B | 12 | N | | |
| 0570 | 29A | Self-employed Plan - A | 12 | N | | |
| 0575 | 29B | Self-employed Plan - B | 12 | N | | |
| 0580 | 30A | Penalty Early Withdraw - A | 12 | N | | |
| 0585 | 30B | Penalty Early Withdraw - B | 12 | N | | |
| 0590 | 31A | Alimony Paid - A | 12 | N | | |
| 0595 | 31B | Alimony Paid - B | 12 | N | If required to attach statement(s), disqualify from e-file. | |
| 0600 | 32A | Payments to IHA - A | 12 | N | | |
| 0605 | 32B | Payments to IHA - B | 12 | N | | |
| 0610 | 33A | Reserve-Guard Pay - A | 12 | N | | |

| Field No. | N-15 Line No | Identification | Length | Description | Comments | C |
|-----------|--------------|---------------------------------|--------|-------------|---|----------|
| 0615 | 33B | Reserve-Guard Pay - B | 12 | N | | |
| 0620 | 34A | Exceptional Trees Deduction - A | 12 | N | | |
| 0625 | 34B | Exceptional Trees Deduction - B | 12 | N | If applicable, disqualify from e-file. | |
| 0630 | 35A | Total Adjustments - A | 12 | N | Sum of lines 21A to 34A | |
| 0635 | 35B | Total Adjustments - B | 12 | N | Sum of lines 21B to 34B | |
| 0640 | 36A | AGI - A | 12 | N | Line 20A minus 35A Can be negative | |
| 0645 | 36B | AGI - B | 12 | N | Line 20B minus 35B Can be negative | |
| 0660 | 38a | Medical Expenses | 12 | N | | 1 |
| 0665 | 38b | Taxes Deductions | 12 | N | | 1 |
| 0670 | 38c | Interest Expense | 12 | N | | 1 |
| 0675 | 38d | Contributions | 12 | N | If required to attach receipt(s), statement(s), disqualify from e-file. | 1 |
| 0680 | 38e | Casualty Losses | 12 | N | If applicable, disqualify from e-file. | 1 |
| 0685 | 38f | Miscellaneous Deductions | 12 | N | If required to attach unacceptable e-file form(s) and statement(s), disqualify from e-file. | 1 |
| 0690 | 39 | Total Deductions | 12 | N | | 1 |
| 0695 | 40a | Standard Deduction | 12 | N | Entry must be one of the following: Filing status 1: \$1,500 2 or 5 \$1,900 3 \$950 4 \$1,650 | |
| 0700 | 40b | Prorated Deduction | 12 | N | Multiply line 40a by line 37 | 1 |
| 0705 | 41 | AGI Less Deductions | 12 | N | Required Line 36, Column B minus line 39 or 40b, whichever applies. Can be negative | 1 |
| 0710 | 42a | Exemption Amount | 12 | N | | |
| 0715 | 42b | Prorated Exemptions | 12 | N | Multiply line 42a by the ratio on line 37 | 1 |
| 0720 | 43 | Taxable Income | 12 | N | Line 41 minus line 42b If negative, zero fill. | |
| 0725 | 44a | Net LT Capital Gain | 12 | N | | 1 |

| Field No. | N-15 Line No | Identification | Length | Description | Comments | C |
|-----------|--------------|---|--------|-------------|---|----------|
| 0730 | 44 | Tax Liability | 12 | N | | |
| 0735 | 45 | Total Non-refundable Credits | 12 | N | If required to attach statement(s) and/or form(s) other than N-334, N-334A, and Schedule CR , disqualify from e-file. | |
| 0740 | 46 | Balance | 12 | N | Line 44 minus line 45; if less than zero, enter zero | |
| 0745 | 47 | Tax Withheld | 12 | N | If required to attach N-2, N-4, disqualify from e-file. | |
| 0750 | 48 | N-1 Estimated Tax Payments | 12 | N | | |
| 0755 | 48 | N-288A Estimated Tax Payments | 12 | N | If applicable, disqualify from e-file. | |
| 0760 | 48 | Estimated Tax Payments | 12 | N | If required to attach N-288A, N-288C, disqualify from e-file. | |
| 0765 | 49 | Estimated Tax From Prior Year | 12 | N | | |
| 0770 | 50 | Paid with Extension | 12 | N | | |
| 0775 | 51 | Low-income Credit | 12 | N | Must match field 205 from Schedule X | |
| 0780 | 52 | Renter's Credit | 12 | N | Must match field 295 from Schedule X | |
| 0785 | 53 | Dependent Care Credit | 12 | N | Must match field 530 from Schedule X | |
| 0790 | 54 | Child Care Seat Credit | 12 | N | If applicable disqualify from e-file | |
| 0795 | 55 | Total refundable credits from CR | 12 | N | Check requirements of Sch CR. Must match field 190 Cannot be negative amount. Negative amount applies only to amended returns | 1 |
| 0800 | 56 | Total Payments | 12 | N | Sum of lines 47 to 55 Cannot be negative amount. Negative amount applies only to amended returns | 1 |
| 0805 | 57 | Overpaid | 12 | N | If line 56 is larger than line 46; line 56 minus line 46 | |
| 0810 | 58 | Apply to Estimated Tax | 12 | N | Cannot be negative | |
| 0815 | 59 | Overpayment less application of estimated | 12 | N | Line 57 minus line 58 | |
| 0820 | 60 | Contribution to Hawaii | 12 | N | Blank | 1 |

| Field No. | N-15 Line No | Identification | Length | Description | Comments | C |
|-----------|---------------------|---|--------|-------------|---|----------|
| | | Schools | | | Not used | |
| 0825 | 61 | Contribution to Hawaii Public Libraries | 12 | N | Blank Not used | 1 |
| 0830 | New for 2005 | Contribution to Child and Spouse Abuse | 12 | N | Blank Not used | 1 |
| 0835 | 61 | Total Special Fund Contributions | 12 | N | Sum of amounts relating to the filled ovals on lines 60a, 60b, and 60c. | 1 |
| 0840 | 62 | Refund Request | 12 | N | Line 59 minus line 61 | 1 |
| 0845 | 63 | Balance Due | 12 | N | If line 46 is larger than line 56; line 46 minus line 56 | 1 |
| 0850 | 64 | Estimated Tax Penalty | 12 | N | | 1 |
| 0855-0925 | | Filler | | A | Blank | |
| | | Record Terminus | 1 | | Value “#” | |

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**Unformatted Record
Form Schedule X**

| Field No | Sch X Line No | Identification | Length | Description | Comments | |
|-------------------------------|---------------|--------------------------|--------|-------------|---|--|
| HEADER SECTION | | | | | | |
| | | Byte Count | 4 | N | Required: enter number of bytes in unformatted record (4,861 maximum) | |
| | | Start of Record Sentinel | 4 | | Required Value "!!!!" | |
| 0000 | | Record ID Type | 6 | AN | Required Value "SCHX " | |
| 0001 | | Form Number | 6 | | Required Value "0001 " | |
| 0002 | | Page Number | 5 | | Required Value "PG01 " | |
| 0003 | | Primary SSN | 9 | N | Taxpayer Identification Number | |
| 0004 | | Filler | 1 | AN | Blank | |
| 0005 | | Form/Schedule Number | 7 | N | Required Value "0000001" | |
| SCHEDULE X INFORMATION | | | | | | |
| 0050 | 2 | Exemption – Name 1 | 31 | AN | First_name, Last_name | |
| 0055 | 2 | Exemption – Name 2 | 31 | AN | First_name, Last_name | |
| 0060 | 2 | Exemption – Name 3 | 31 | AN | First_name, Last_name | |
| 0065 | 2 | Exemption – Name 4 | 31 | AN | First_name, Last_name | |
| 0070 | 2 | Exemption – Name 5 | 31 | AN | First_name, Last_name | |
| 0075 | 2 | Exemption – Name 6 | 31 | AN | First_name, Last_name | |
| 0080 | 2 | Exemption – Name 7 | 31 | AN | First_name, Last_name | |
| 0085 | 2 | Exemption – Name 8 | 31 | AN | First_name, Last_name | |
| 0090 | 2 | Total Exemptions | 1 | N | If number of exemptions more than 8, cannot e-file. | |
| 0095 | 3 | Child Exemption – Name 1 | 31 | AN | | |
| 0100 | 3 | Child Exemption – Name 2 | 31 | AN | | |
| 0105 | 3 | Child Exemption – Name 3 | 31 | AN | | |
| 0110 | 3 | Child Exemption – Name 4 | 31 | AN | | |
| 0120 | 3 | Child Exemption – SSN 1 | 9 | N | | |
| 0125 | 3 | Child Exemption – SSN 2 | 9 | N | | |

| Field No | Sch X Line No | Identification | Length | Description | Comments | |
|----------|---------------|----------------------------------|--------|-------------|---|----------|
| 0130 | 3 | Child Exemption – SSN 3 | 9 | N | | |
| 0135 | 3 | Child Exemption – SSN 4 | 9 | N | | |
| 0145 | 3 | Child Exemption – Relationship 1 | 25 | A | Child, grandchild, niece, nephew, etc. | |
| 0150 | 3 | Child Exemption – Relationship 2 | 25 | A | | |
| 0155 | 3 | Child Exemption – Relationship 3 | 25 | A | | |
| 0160 | 3 | Child Exemption – Relationship 4 | 25 | A | | |
| 0170 | 3 | Total Child Exemptions | 1 | N | If number of child exemptions more than 4, cannot e-file | |
| 0175 | 4 | Hawaii AGI 2 | 9 | SN | Can be negative | |
| 0180 | 5 | MFS Spouse AGI | 9 | SN | Can be negative | |
| 0185 | 6 | Total AGI | 9 | SN | Can be negative | |
| 0190 | 7 | Credit Amount | 9 | N | See “Table for Low Income Refundable Tax Credit” in “Software Edits for Schedule X” for value | |
| 0195 | 8 | Multiplication 1 | 9 | N | Multiply line 2 total by line 7 | |
| 0200 | 9 | Multiplication 2 | 9 | N | Line 3 total multiplied by \$35 | |
| 0205 | 10 | Total Refundable Credit | 9 | N | Sum of lines 8 and 9. Carry to field “Low-income credit” on Form N-11. | |
| 0210 | 4 | Address | 35 | AN | If more than 1 rental unit has to be listed, cannot e-file | |
| 0214 | | City, State, Zip code | 31 | AN | | |
| 0230 | 4 | Start Month | 2 | N | MM format | |
| 0235 | 4 | End Month | 2 | N | MM format. Should be greater than field 230. | |
| 0240 | 4 | Total Rent | 9 | N | | |
| 0245 | 4 | Owner Name | 31 | AN | First Name, Middle Initial, Last Name | |
| 0250 | 4 | Owner Address | 35 | AN | | |
| 0254 | | City, State, Zip code | 31 | AN | | |
| 0273 | 4 | Hawaii Tax I.D. Number | 11 | AN | Hawaii Tax ID is a 'W' followed by 10 digits | 1 |
| 0275 | 5 | Taxpayer Share Amount | 9 | N | | |
| 0280 | 6 | Exclusions Amount | 9 | N | | |

| Field No | Sch X Line No | Identification | Length | Description | Comments | |
|----------|---------------|-----------------------------------|--------|-------------|--|----------|
| 0285 | 7 | Subtraction 1 Amount | 9 | N | Line 5 minus line 6. If less than \$1,000 cannot claim credit. | |
| 0290 | 8 | Number of Qualified Exemptions | 1 | N | Should be less than or equal to Field 305 1 on N-11. Exception: For Hawaii Filing Status = MFS, claim can be made for the spouse's age exemption. However, the spouse has to be a Hawaii resident, is not filing a Hawaii return, had no income and is not the dependent of someone else. | |
| 0295 | 9 | Total Rental Credit Amount | 9 | N | Carry to field "Renter's Credit" on Form N-11. Field "HI AGI 1" of Form N-11 must be less than \$30,000 else cannot claim this credit. | |
| 0300 | 1 | Provider 1 Name | 16 | AN | Special characters allowed | |
| 0305 | 1 | Provider 1 Address | 35 | AN | | |
| 0309 | 1 | City, State, Zip Code | 31 | AN | | |
| 0325 | 1 | Provider 1 ID Number | 9 | N | Provider's Social Security Number or Employer's Identification Number | |
| 0333 | 1 | Provider 1 Hawaii Tax I.D. Number | 11 | AN | Hawaii Tax ID is a 'W' followed by 10 digits | 1 |
| 0335 | 1 | Paid to Provider 1 | 9 | N | | |
| 0340 | 1 | Provider 2 Name | 16 | AN | Special characters allowed | |
| 0345 | 1 | Provider 2 Address | 35 | AN | | |
| 0349 | 1 | City, State, Zip Code | 31 | AN | | |
| 0365 | 1 | Provider 2 ID Number | 9 | N | Provider's Social Security Number or Employer's Identification Number | |
| 0373 | 1 | Provider 2 Hawaii Tax I.D. Number | 11 | AN | Hawaii Tax ID is a 'W' followed by 10 digits | 1 |
| 0375 | 1 | Paid to Provider 2 | 9 | N | | |
| 0376 | 1 | Provider 3 Name | 16 | AN | Special characters allowed | 1 |
| 0377 | 1 | Provider 3 Address | 35 | AN | | 1 |
| 0378 | 1 | City, State, Zip Code | 31 | AN | | 1 |
| 0379 | 1 | Provider 3 ID Number | 9 | N | Provider's Social Security Number or Employer's Identification Number | 1 |
| 0380 | 1 | Provider 3 Hawaii Tax | 11 | AN | Hawaii Tax ID is a 'W' followed | 1 |

| Field No | Sch X Line No | Identification | Length | Description | Comments | |
|----------|---------------|----------------------------------|--------|-------------|---|----------|
| | | I.D. Number | | | by 10 digits | |
| 0381 | 1 | Paid to Provider 3 | 9 | N | | 1 |
| 0382 | 2 | Expense-Benefit Amount | 9 | N | Lines 2 to 15 are for employer-paid dependent care benefits. If taxpayer did not receive employer-paid dependent care benefits, lines 2 to 15 can be left blank. | |
| 0385 | 3 | Forfeited Amount | 9 | N | | |
| 0390 | 4 | Subtraction 2 Amount | 9 | N | Line 2 minus line 3 | |
| 0395 | 5 | Qualified Expenses 1 Amount | 9 | N | | |
| 0400 | 6 | Comparison Amount 1 | 9 | N | Smaller of line 4 or 5 | |
| 0405 | 7 | Taxpayer Earned Income 1 Amount | 9 | N | | |
| 0410 | 8 | Spouse Earned Income 1 Amount | 9 | N | | |
| 0415 | 9 | Comparison Amount 2 | 9 | N | Smaller of lines 6, 7 or 8. | |
| 0420 | 10 | Taxable Benefits Amount | 9 | N | Amount of taxable benefits from the worksheet in the Instructions | |
| 0430 | 11 | Comparison Amount 3 | 9 | N | \$2,400 (\$4,800 if 2 or more qualifying persons) | |
| 0435 | 12 | Comparison Amount 4 | 9 | N | Add lines f and I from the Taxable benefits worksheet in the instructions | |
| 0440 | 13 | Subtraction 3 Amount | 9 | N | Line 11 minus line 12 | |
| 0445 | 14 | Qualified Expenses 2 Amount | 9 | N | | |
| 0450 | 15 | Qualifying Person 1 First Name | 10 | AN | | |
| 0455 | 15 | Qualifying Person 1 Last Name | 15 | AN | | |
| 0460 | 15 | Qualifying Person 1 Relationship | 10 | AN | | |
| 0465 | 15 | Qualifying Person 1 SSN | 9 | N | Social Security Number | |
| 0470 | 15 | Qualifying Person 1 Expense | 9 | N | | |
| 0475 | 15 | Qualifying Person 2 First Name | 10 | AN | | |
| 0480 | 15 | Qualifying Person 2 Last Name | 15 | AN | | |

| Field No | Sch X Line No | Identification | Length | Description | Comments | |
|----------|---------------|----------------------------------|--------|-------------|---|----------|
| 0485 | 15 | Qualifying Person 2 Relationship | 10 | AN | | |
| 0490 | 15 | Qualifying Person 2 SSN | 9 | N | Social Security Number | |
| 0495 | 15 | Qualifying Person 2 Expense | 9 | N | | |
| 0500 | 16 | Comparison Amount 5 | 9 | N | Sum of fields 470 and 495, but not more than \$2,400 for one qualifying person or \$4,800 for two persons. However, if taxpayer had employer-paid dependent care benefits, enter the smaller of line 14 or 15. | |
| 0505 | 17 | Taxpayer Earned Income 2 | 9 | N | | |
| 0510 | 18 | Spouse Earned Income 2 | 9 | N | | |
| 0515 | 19 | Comparison Amount 6 | 9 | N | Smallest of lines 16, 17 or 18 | |
| 0520 | 20 | Hawaii AGI 3 | 9 | N | Amount from Field "HI AGI 1" of Form N-11. Can be negative. | |
| 0525 | 21 | Decimal Amount | 2 | N | Do not include decimal point. See "Table for Child and Dependent Care Credit" in "Software Edits for Schedule X" for value. | |
| 0530 | 22 | Child-Dependent Care Credit | 9 | N | Carry to field "Dependent Care Credit" on Form N-11 | |
| 0535 | 15 | Qualifying Person 3 First Name | 10 | AN | | 1 |
| 0540 | 15 | Qualifying Person 3 Last Name | 15 | AN | | 1 |
| 0545 | 15 | Qualifying Person 3 Relationship | 10 | AN | | 1 |
| 0550 | 15 | Qualifying Person 3 SSN | 9 | N | Social Security Number | 1 |
| 0555 | 15 | Qualifying Person 3 Expense | 9 | N | | 1 |
| | | Record Terminus | 1 | | Value "#" | |

Schedule CR

| Field No | Sch CR Line No | Identification | Length | Description | Comments | |
|--------------------------------|----------------|---|--------|-------------|---|----------|
| HEADER SECTION | | | | | | |
| | | Byte Count | 4 | N | Required: enter number of bytes in unformatted record (4,861 maximum) | |
| | | Start of Record Sentinel | 4 | | Required Value "!!!!" | |
| 0000 | | Record ID Type | 6 | AN | Required Value "SCHCR " | |
| 0001 | | Form Number | 6 | | Required Value "0001 " | |
| 0002 | | Page Number | 5 | | Required Value "PG01 " | |
| 0003 | | Primary SSN | 9 | N | Taxpayer Identification Number | |
| 0004 | | Filler | 1 | AN | Blank | |
| 0005 | | Form/Schedule Number | 7 | N | Required Value "0000001" | |
| SCHEDULE CR INFORMATION | | | | | | |
| 0050 | | Fiscal year begin | 6 | | MMYYYY If fiscal year filer, disqualify from e-file. | 1 |
| 0055 | | Fiscal year end | 6 | | MMYYYY | 1 |
| 0060 | Part I 1 | Tax paid to another state/foreign country | 12 | N | If applicable, disqualify from e-file. | |
| 0065 | 2 | Energy Conservation | 12 | N | If applicable, disqualify from e-file. | |
| 0070 | 3 | Enterprise Zone | 12 | N | If applicable, disqualify from e-file. | |
| 0075 | 4 | Low Income Housing | 12 | N | If applicable, disqualify from e-file. | |
| 0080 | 5 | Vocational Rehabilitation | 12 | N | If applicable, disqualify from e-file. | |
| 0085 | 6 | High Tech Investment | 12 | N | If applicable, disqualify from e-file. | |
| 0090 | 7 | Individual Development | 12 | N | If applicable, disqualify from e-file. | |
| 0095 | 8 | Tech Infrastructure Renovation | 12 | N | If applicable, disqualify from e-file. | |
| 0100 | 9 | School Repair | 12 | N | If applicable, disqualify from e-file. | |
| 0105 | 10 | Hotel Construction and | 12 | N | If applicable, disqualify from e- | |

| Field No | Sch CR Line No | Identification | Length | Description | Comments | |
|----------|----------------|---|--------|-------------|--|----------|
| | | Remodeling | | | file. | |
| 0110 | 11 | Residential Construction and Remodeling | 12 | N | If applicable, disqualify from e-file. | |
| 0115 | 12 | Renewable Energy | 12 | N | Must attach N-334 May also need to attach N-334A | |
| 0120 | 12a | Solar Thermal | 1 | AN | 'X' or blank | |
| 0125 | | Wind Powered | 1 | AN | 'X' or blank | |
| 0130 | | Photovoltaic | 1 | AN | 'X' or blank | |
| 0131 | 13 | Ko Olina Resort, Marina Attractions, and Educational Facilities | 12 | N | If applicable, disqualify from e-file. | 1 |
| 0135 | 14 | Total Nonrefundable | 12 | N | | 1 |
| 0140 | Part II 15 | Capital Goods | 12 | N | Must attach Form N-312. May also need to attach Sch. K-1 (Form N-20) or Sch. K-1 (Form N-35) | 1 |
| 0145 | 16 | Fuel Tax for Fishers | 12 | N | If applicable, disqualify from e-file. | 1 |
| 0150 | 17 | Hotel Construction and Remodeling | 12 | N | If applicable, disqualify from e-file. | 1 |
| 0155 | 18 | Motion Picture and Film | 12 | N | If applicable, disqualify from e-file. | 1 |
| 0160 | 19 | Research Activity | 12 | N | If applicable, disqualify from e-file.. | 1 |
| 0165 | 20 | Drought Mitigation | 12 | N | If applicable, disqualify from e-file. | 1 |
| 0170 | 21 | Ethanol Facility | 12 | N | If applicable, disqualify from e-file. | 1 |
| 0175 | 22a | Share of sale of Hawaii real property interests | 12 | N | If applicable, must attach Sch. K-1 (Form N-20) or Sch. K-1 (Form N-35) | 1 |
| 0180 | 22b | Regulated Investment | 12 | N | If applicable, disqualify from e-file. | 1 |
| 0185 | 22c | Total | 12 | N | Add lines 22a and 22b Can be negative | 1 |
| 0190 | 23 | Total Refundable | 12 | N | Can be negative | 1 |
| | | Record Terminus | 1 | | Value “#” | |

Form N-158

| Field No | N-158 Line No | Identification | Length | Description | Comments | |
|--------------------------|---------------|--|--------|-------------|---|--|
| HEADER SECTION | | | | | | |
| | | Byte Count | 4 | N | Required: enter number of bytes in unformatted record (4,861 maximum) | |
| | | Start of Record Sentinel | 4 | | Required Value “!!!!” | |
| 0000 | | Record ID Type | 6 | AN | Required Value “N158 ” | |
| 0001 | | Form Number | 6 | | Required Value “0001 ” | |
| 0002 | | Page Number | 5 | | Required Value “PG01 ” | |
| 0003 | | Primary SSN | 9 | N | Taxpayer Identification Number | |
| 0004 | | Filler | 1 | AN | Blank | |
| 0005 | | Form/Schedule Number | 7 | N | Required Value “0000001” | |
| N-158 INFORMATION | | | | | | |
| 0050 | 1 | Investment interest expense - HI | 12 | N | Can be different from Federal form 4952 line 1. | |
| 0055 | 2 | Carryover disallowed interest expense | 12 | N | | |
| 0060 | 3 | Total investment interest | 12 | N | Sum of lines 1 and 2. | |
| 0065 | 4a | Investment property gross income | 12 | N | | |
| 0070 | 4b | Disposed net gain | 12 | N | | |
| 0075 | 4c | Smaller of 4b or Disposed net capital gain | 12 | N | | |
| 0080 | 4d | Line 4b minus 4c | 12 | N | Line 4b minus line 4c. Cannot be negative. | |
| 0085 | 4e | Investment capital gain | 12 | N | | |
| 0090 | 4f | Investment income | 12 | N | Sum of lines 4a, 4d and 4e. | |
| 0095 | 5 | Investment expenses | 12 | N | | |
| 0100 | 6 | Net investment income | 12 | N | Line 4f minus 5. Cannot be negative. | |
| 0105 | 7 | Carry forward disallowed interest expense | 12 | N | Line 3 minus 6. Cannot be negative. | |
| 0110 | 8 | Investment interest expense deduction | 12 | N | Smaller of line 3 or 6. | |

| Field No | N-158 Line No | Identification | Length | Description | Comments | |
|----------|---------------|-----------------|--------|-------------|-----------|--|
| | | Record terminus | 1 | | Value “#” | |

Form N-210

| Field No | N-210 Line No | Identification | Length | Description | Comments | |
|--------------------------|----------------|-----------------------------------|--------|-------------|---|----------|
| HEADER SECTION | | | | | | |
| | | Byte Count | 4 | N | Required: enter number of bytes in unformatted record (4,861 maximum) | |
| | | Start of Record Sentinel | 4 | | Required Value "!!!!" | |
| 0000 | | Record ID Type | 6 | AN | Required Value "N210 " | |
| 0001 | | Form Number | 6 | | Required Value "0001 " | |
| 0002 | | Page Number | 5 | | Required Value "PG01 " | |
| 0003 | | Primary SSN | 9 | N | Taxpayer Identification Number | |
| 0004 | | Filler | 1 | AN | Blank | |
| 0005 | | Form/Schedule Number | 7 | N | Required Value "0000001" | |
| N-210 INFORMATION | | | | | | |
| 0050 | Part I A | Waiver Box | 1 | AN | "X" or blank | |
| 0055 | B | Annualized installment method box | 1 | AN | "X" or blank | |
| 0060 | C | Actually withheld box | 1 | AN | "X" or blank | |
| 0065 | D | Required installment box | 1 | AN | "X" or blank | |
| 0070 | Part II 1 | Current year tax liability | 12 | N | | |
| 0075 | 2 | Total credits | 12 | N | | |
| 0080 | 3 | Balance 1 | 12 | N | Part II line 1 minus line 2 | |
| 0085 | 4 | Current year tax withheld | 12 | N | | |
| 0090 | 5 | Balance 2 | 12 | N | Part II line 3 minus line 4 | |
| 0095 | 6 | Farmer or fisherman | 1 | AN | Blank; no value. Field not applicable for TY 2005. | 1 |
| 0100 | 6 | Balance 3 | 12 | N | Multiply line 3 by 60%. | |
| 0105 | 7 | Prior year's tax | 12 | N | | |
| 0110 | 8 | Part II balance | 12 | N | Smaller of line 6 or line 7 | |
| 0115 | Part III 9 (a) | Required installments | 12 | N | | |
| 0120 | 9 (b) | Required installments | 12 | N | | |

| Field No | N-210 Line No | Identification | Length | Description | Comments | |
|----------|----------------|-------------------------------|--------|-------------|---|--|
| 0125 | 9 (c) | Required installments | 12 | N | | |
| 0130 | 9 (d) | Required installments | 12 | N | | |
| 0135 | 10 (a) | Payments | 12 | N | | |
| 0140 | 10 (b) | Payments | 12 | N | | |
| 0145 | 10 (c) | Payments | 12 | N | | |
| 0150 | 10 (d) | Payments | 12 | N | | |
| 0155 | 14 (a) | Applied Overpayment | 12 | N | Amount from Line 10 | |
| 0160 | 16 (a) | Underpayment | 12 | N | If line 9>=Line 14, Line 9 minus Line 14. Else no entry | |
| 0165 | 17 (a) | Overpayment | 12 | N | If Line 14>Line 9, Line 14 minus Line 9 | |
| 0170 | 11 (b) | Previous column overpayment B | 12 | N | Line 17 of column A | |
| 0175 | 12 (b) | Tax to be applied B | 12 | N | Line 10 + 11 | |
| 0180 | 13 (b) | Taxes Due Col B | 12 | N | Line 15 + 16 of prior column | |
| 0185 | 14 (b) | Applied overpayment B | 12 | N | Line 13- 13, no negative | |
| 0190 | 15 (b) | Applied underpayment B | 12 | N | If line 14=0, line 13- 12 | |
| 0195 | 16 (b) | Underpayment B | 12 | N | If line 9 >=14, line 9-14. Else no entry | |
| 0200 | 17 (b) | Overpayment B | 12 | N | If line 14>9, line 14- 9 | |
| 0205 | 11 (c) | Previous column overpayment C | 12 | N | Line 17 of column B | |
| 0210 | 12 (c) | Tax to be applied C | 12 | N | Line 10 + 11 | |
| 0215 | 13 (c) | Taxes Due Col C | 12 | N | Line 15 + 16 of prior column | |
| 0220 | 14 (c) | Applied overpayment C | 12 | N | Line 13- 13, no negative | |
| 0225 | 15 (c) | Applied underpayment C | 12 | N | If line 14=0, line 13- 12 | |
| 0230 | 16 (c) | Underpayment C | 12 | N | If line 9 >=14, line 9-14. Else no entry | |
| 0235 | 17 (c) | Overpayment C | 12 | N | If line 14>9, line 14- 9 | |
| 0240 | 11 (d) | Previous column overpayment D | 12 | N | Line 17 of column C | |
| 0245 | 12 (d) | Tax to be applied D | 12 | N | Line 10 + 11 | |
| 0250 | 13 (d) | Taxes Due Col D | 12 | N | Line 15 + 16 of prior column | |
| 0255 | 14 (d) | Applied overpayment D | 12 | N | Line 13- 13, no negative | |
| 0265 | 16 (d) | Underpayment D | 12 | N | If line 9 >=14, line 9-14. Else no entry | |
| 0275 | Part IV 18 (a) | Date | 8 | DT | YYYYMMDD | |
| 0280 | 19 (a) | Number of months | 12 | N | | |

| Field No | N-210 Line No | Identification | Length | Description | Comments | |
|----------|----------------|----------------------------------|--------|-------------|---|--|
| 0285 | 20 (a) | Amount | 12 | N | Entry from line 19 multiplied by .00667 | |
| 0290 | Part IV 18 (b) | Date | 8 | DT | YYYYMMDD | |
| 0295 | 19 (b) | Number of months | 12 | N | | |
| 0300 | 20 (b) | Amount | 12 | N | Entry from line 19 multiplied by .00667 | |
| 0305 | Part IV 18 (c) | Date | 8 | DT | YYYYMMDD | |
| 0310 | 19 (c) | Number of months | 12 | N | | |
| 0315 | 20 (c) | Amount | 12 | N | Entry from line 19 multiplied by .00667 | |
| 0320 | Part IV 18 (d) | Date | 8 | DT | YYYYMMDD | |
| 0325 | 19 (d) | Number of months | 12 | N | | |
| 0330 | 20 (d) | Amount | 12 | N | Entry from line 19 multiplied by .00667 | |
| 0335 | 21 | Total underpayment penalty | 12 | N | Sum of all columns line 20 | |
| 0340 | Sch. A 1 (a) | AGI amount period A | 12 | N | | |
| 0345 | 3 (a) | Annualized Income A | 12 | N | Line 1 multiplied by line 2 | |
| 0350 | 4 (a) | Itemized deductions A | 12 | N | | |
| 0355 | 6 (a) | Annualized itemized deductions A | 12 | N | Line 4 multiplied by line 5 | |
| 0360 | 7 (a) | Return standard deduction A | 12 | N | | |
| 0365 | 8 (a) | Installment deduction amount A | 12 | N | Larger of line 6 or line 7 | |
| 0370 | 9 (a) | Net income amount A | 12 | N | Line 3 minus line 8 | |
| 0375 | 10 (a) | Exemption claimed amt A | 12 | N | \$1040 multiplied by total number of exemptions claimed | |
| 0380 | 11 (a) | Taxable income amount A | 12 | N | Line 9 minus line 10 | |
| 0385 | 12 (a) | Tentative tax amount A | 12 | N | Tax on amount from line 11 | |
| 0390 | 13 (a) | Other taxes A | 12 | N | | |
| 0395 | 14 (a) | Tax before credits A | 12 | N | Line 12 plus line 13 | |
| 0400 | 15 (a) | Allowed credits A | 12 | N | | |

| Field No | N-210 Line No | Identification | Length | Description | Comments | |
|----------|---------------|-----------------------------------|--------|-------------|---|--|
| 0405 | 16 (a) | Net tax due amount A | 12 | N | Line 14 minus line 15 | |
| 0410 | 18 (a) | Applicable tax due amount A | 12 | N | Multiply line 16 by line 17 | |
| 0415 | 20 (a) | Tax due amount A | 12 | N | Line 18 minus line 19 | |
| 0420 | 21 (a) | Installment tax amount A | 12 | N | | |
| 0425 | 23 (a) | Aggregate tax due amount A | 12 | N | Add line 21 and 22 | |
| 0435 | 24 (a) | Required installment amount A | 12 | N | Smaller of line 20 or line 23 | |
| 0440 | Sch. A 1 (b) | AGI amount period B | 12 | N | | |
| 0445 | 3 (b) | Annualized Income B | 12 | N | Line 1 multiplied by line 2 | |
| 0450 | 4 (b) | Itemized deductions B | 12 | N | | |
| 0455 | 6 (b) | Annualized itemized deductions B | 12 | N | Line 4 multiplied line 5 | |
| 0460 | 7 (b) | Return standard deduction B | 12 | N | | |
| 0465 | 8 (b) | Installment deduction amount B | 12 | N | Larger of line 6 or line 7 | |
| 0470 | 9 (b) | Net income amount B | 12 | N | Line 3 minus line 8 | |
| 0475 | 10 (b) | Exemption claimed amt B | 12 | N | \$1040 multiplied by total number of exemptions claimed | |
| 0480 | 11 (b) | Taxable income amount B | 12 | N | Line 9 minus line 10 | |
| 0485 | 12 (b) | Tentative tax amount B | 12 | N | Tax on amount from line 11 | |
| 0490 | 13 (b) | Other taxes B | 12 | N | | |
| 0495 | 14 (b) | Tax before credits B | 12 | N | Line 12 plus line 13 | |
| 0500 | 15 (b) | Allowed credits B | 12 | N | | |
| 0505 | 16 (b) | Net tax due amount B | 12 | N | Line 14 minus line 15 | |
| 0510 | 18 (b) | Applicable tax due amount B | 12 | N | Multiply line 16 by line 17 | |
| 0515 | 19 (b) | Accumulated installment amt B | 12 | N | Sum of amounts in preceding columns of line 25 | |
| 0520 | 20 (b) | Tax due amount B | 12 | N | Line 18 minus line 19 | |
| 0525 | 21 (b) | Installment tax amount B | 12 | N | 25% of Part II, line 8 | |
| 0530 | 22 (b) | Accumulated adjusted tax amount B | 12 | N | Amount from line 24 of the preceding column | |
| 0535 | 23 (b) | Aggregate tax due amount B | 12 | N | Add line 21 and 22 | |
| 0545 | 24 (b) | Required installment | 12 | N | Smaller of line 20 or line 23 | |

| Field No | N-210 Line No | Identification | Length | Description | Comments | |
|----------|---------------|-----------------------------------|--------|-------------|---|--|
| | | amount B | | | | |
| 0550 | Sch. A 1 (c) | AGI amount period C | 12 | N | | |
| 0555 | 3 (c) | Annualized Income C | 12 | N | Line 1 multiplied by line 2 | |
| 0560 | 4 (c) | Itemized deductions C | 12 | N | | |
| 0565 | 6 (c) | Annualized itemized deductions C | 12 | N | Line 4 multiplied by line 5 | |
| 0570 | 7 (c) | Return standard deduction C | 12 | N | | |
| 0575 | 8 (c) | Installment deduction amount C | 12 | N | Larger of line 6 or line 7 | |
| 0580 | 9 (c) | Net income amount C | 12 | N | Line 3 minus line 8 | |
| 0585 | 10 (c) | Exemption claimed amt C | 12 | N | \$1040 multiplied by total number of exemptions claimed | |
| 0590 | 11 (c) | Taxable income amount C | 12 | N | Line 9 minus line 10 | |
| 0595 | 12 (c) | Tentative tax amount C | 12 | N | Tax on amount from line 11 | |
| 0600 | 13 (c) | Other taxes C | 12 | N | | |
| 0605 | 14 (c) | Tax before credits C | 12 | N | Line 12 plus line 13 | |
| 0610 | 15 (c) | Allowed credits C | 12 | N | | |
| 0615 | 16 (c) | Net tax due amount C | 12 | N | Line 14 minus line 15, but not less than 0. | |
| 0620 | 18 (c) | Applicable tax due amount C | 12 | N | Multiply line 16 by line 17 | |
| 0625 | 19 (c) | Accumulated installment amt C | 12 | N | Add all preceding columns of line 25 | |
| 0630 | 20 (c) | Tax due amount C | 12 | N | Line 18 minus line 19, but not less than 0. | |
| 0635 | 21 (c) | Installment tax amount C | 12 | N | 25% of Part II, line 8 | |
| 0640 | 22 (c) | Accumulated adjusted tax amount C | 12 | N | Amount from line 24 of the preceding column | |
| 0645 | 23 (c) | Aggregate tax due amount C | 12 | N | Add line 21 and 22 | |
| 0655 | 24 (c) | Required installment amount C | 12 | N | Smaller of line 20 or line 23 | |
| 0660 | Sch. A 1 (d) | AGI amount period D | 12 | N | | |
| 0665 | 3 (d) | Annualized Income D | 12 | N | Line 1 multiplied by line 2 | |
| 0670 | 4 (d) | Itemized deductions D | 12 | N | | |
| 0675 | 6 (d) | Annualized itemized deductions D | 12 | N | Line 4 multiplied by line 5 | |

| Field No | N-210 Line No | Identification | Length | Description | Comments | |
|----------|---------------|-----------------------------------|--------|-------------|---|--|
| 0680 | 7 (d) | Return standard deduction D | 12 | N | | |
| 0685 | 8 (d) | Installment deduction amount D | 12 | N | Larger of line 6 or line 7 | |
| 0690 | 9 (d) | Net income amount D | 12 | N | Line 3 minus line 8 | |
| 0695 | 10 (d) | Exemption claimed amt D | 12 | N | \$1040 multiplied by total number of exemptions claimed | |
| 0700 | 11 (d) | Taxable income amount D | 12 | N | Line 9 minus line 10 | |
| 0705 | 12 (d) | Tentative tax amount D | 12 | N | Tax on amount from line 11 | |
| 0710 | 13 (d) | Other taxes D | 12 | N | | |
| 0715 | 14 (d) | Tax before credits D | 12 | N | Line 12 plus line 13 | |
| 0720 | 15 (d) | Allowed credits D | 12 | N | | |
| 0725 | 16 (d) | Net tax due amount D | 12 | N | Line 14 minus line 15, but not less than 0. | |
| 0730 | 18 (d) | Applicable tax due amount D | 12 | N | Multiply line 16 by line 17 | |
| 0735 | 19 (d) | Accumulated installment amt D | 12 | N | Add all preceding columns of line 25 | |
| 0740 | 20 (d) | Tax due amount D | 12 | N | Line 18 minus line 19, but not less than 0. | |
| 0745 | 21 (d) | Installment tax amount D | 12 | N | 25% of Part II, line 8 | |
| 0750 | 22 (d) | Accumulated adjusted tax amount D | 12 | N | Subtract line 24 of the previous column from line 23 of the previous column | |
| 0755 | 23 (d) | Aggregate tax due amount D | 12 | N | Add line 21 and 22 | |
| 0760 | 24 (d) | Required installment amount D | 12 | N | Smaller of line 20 or line 23 | |
| | | Record Terminus | 1 | | Value “#” | |

Form N-312

| Field No | N-312 Line No | Identification | Length | Description | Comments | C |
|--------------------------|---------------|--|--------|-------------|---|---|
| HEADER SECTION | | | | | | |
| | | Byte Count | 4 | N | Required: enter number of bytes in unformatted record (4,861 maximum) | |
| | | Start of Record Sentinel | 4 | | Required Value "!!!!" | |
| 0000 | | Record ID Type | 6 | AN | Required Value "N312 " | |
| 0001 | | Form Number | 6 | | Required Value "0001 " | |
| 0002 | | Page Number | 5 | | Required Value "PG01 " | |
| 0003 | | Primary SSN or FEIN | 9 | N | Taxpayer Identification Number | |
| 0004 | | Filler | 1 | AN | Blank | |
| 0005 | | Form/Schedule Number | 7 | N | Required Value between "0000001" and "0000010" | |
| N-312 INFORMATION | | | | | | |
| 0050 | | Tax Year – Begin Period | 4 | N | MMDD If fiscal year, disqualify from e-file | |
| 0055 | | Tax Year – Begin Year | 2 | N | YY | |
| 0060 | | Tax Year – End Period | 4 | N | MMDD | |
| 0065 | | Tax Year – End Year | 2 | N | YY | |
| 0070 | | Hawaii Tax ID Number | 10 | AN | Follows "W" | |
| 0075 | Part I 1 | Hawaii Purchases Property Description 1 | 50 | AN | | |
| 0080 | 1 | Hawaii Purchases Property Date 1 | 8 | N | YYYYMMDD format | |
| 0085 | 1 | Hawaii Purchases Property Cost 1 | 12 | N | | |
| 0090 | 1 | Hawaii Purchases Property Description 2 | 60 | AN | | |
| 0095 | 1 | Hawaii Purchases Property Date 2 | 8 | N | YYYYMMDD format | |
| 0100 | 1 | Hawaii Purchases Property Cost 2 | 12 | N | | |
| 0105 | 1 | Hawaii Purchases Property Description 3 | 60 | AN | | |
| 0110 | 1 | Hawaii Purchases | 8 | N | YYYYMMDD format | |

| Field No | N-312 Line No | Identification | Length | Description | Comments | C |
|----------|---------------|---|--------|-------------|---|---|
| | | Property Date 3 | | | | |
| 0115 | 1 | Hawaii Purchases Property Cost 3 | 12 | N | | |
| 0120 | 1 | Hawaii Purchases Property Description 4 | 60 | AN | | |
| 0125 | 1 | Hawaii Purchases Property Date 4 | 8 | N | YYYYMMDD format | |
| 0130 | 1 | Hawaii Purchases Property Cost 4 | 12 | N | | |
| 0135 | 1 | Hawaii Purchases Property Description 5 | 60 | AN | | |
| 0140 | 1 | Hawaii Purchases Property Date 5 | 8 | N | YYYYMMDD format | |
| 0145 | 1 | Hawaii Purchases Property Cost 5 | 12 | N | | |
| 0150 | 1 | Hawaii Purchases Property Description 6 | 60 | AN | | |
| 0155 | 1 | Hawaii Purchases Property Date 6 | 8 | N | YYYYMMDD format | |
| 0160 | 1 | Hawaii Purchases Property Cost 6 | 12 | N | | |
| 0165 | 1 | Hawaii Purchases Property Description 7 | 60 | AN | If more than (7) Hawaii property purchases, disqualify from e-file. | |
| 0170 | 1 | Hawaii Purchases Property Date 7 | 8 | N | YYYYMMDD format | |
| 0175 | 1 | Hawaii Purchases Property Cost 7 | 12 | N | | |
| 0180 | 2a | Purchase Out-of-State Property Description 1 | 40 | AN | | |
| 0185 | 2a | Purchase Out-of-State Property Date 1 | 8 | N | YYYYMMDD format | |
| 0190 | 2a | Purchase Out-of-State Property Cost 1 | 12 | N | | |
| 0195 | 2a | Purchase Out-of-State Property Description 2 | 60 | AN | | |
| 0200 | 2a | Purchase Out-of-State Property Date 2 | 8 | N | YYYYMMDD format | |
| 0205 | 2a | Purchase Out-of-State Property Cost 2 | 12 | N | | |
| 0210 | 2a | Purchase Out-of-State Property Description 3 | 60 | AN | | |
| 0215 | 2a | Purchase Out-of-State | 8 | N | YYYYMMDD format | |

| Field No | N-312 Line No | Identification | Length | Description | Comments | C |
|----------|---------------|--|--------|-------------|---|----------|
| | | Property Date 3 | | | | |
| 0220 | 2a | Purchase Out-of-State Property Cost 3 | 12 | N | | |
| 0225 | 2a | Purchase Out-of-State Property Description 4 | 60 | AN | | |
| 0230 | 2a | Purchase Out-of-State Property Date 4 | 8 | N | YYYYMMDD format | |
| 0235 | 2a | Purchase Out-of-State Property Cost 4 | 12 | N | | |
| 0240 | 2a | Purchase Out-of-State Property Description 5 | 60 | AN | If more than (5) Out-of-State property purchases, disqualify from e-file. | |
| 0245 | 2a | Purchase Out-of-State Property Date 5 | 8 | N | YYYYMMDD format | |
| 0250 | 2a | Purchase Out-of-State Property Cost 5 | 12 | N | | |
| 0255 | 2b | Use Tax Paid | 1 | N | <u>Possible Values:</u> 1 = Yes 2 = No 3 = Some | |
| 0260 | 3 | Total Cost of Property | 12 | N | Sum column C, lines 1 & 2 | |
| 0265 | 5 | Property Basis Percentage | 12 | N | Multiply line 3 by line 4 | |
| 0270 | 6 | Taxes Paid Out-Of-State | 12 | N | | |
| 0275 | 7 | Capital Goods Excise Tax Credit | 12 | N | Line 5 minus 6; rounded to nearest whole number. Entered on Schedule CR line 15; If using Form F-1, disqualify from e-file. | 1 |
| 0280 | A | Checkbox: IRS 179 Deduction | 1 | AN | Y=Yes N=No If "Yes", disqualify from e-file. | |
| 0285 | B | Checkbox: Acquired from Related Party | 1 | AN | Y=Yes N=No If "Yes", disqualify from e-file. | |
| 0290 | C | Checkbox: IRS 280F Deduction | 1 | AN | Y=Yes N=No If "Yes", disqualify from e-file. | |
| 0295 | D | Checkbox: Building Property | 1 | AN | Y=Yes N=No If "Yes", disqualify from e-file. | |
| 0300 | E | Checkbox: Three Year Property | 1 | AN | Y=Yes N=No | |

| Field No | N-312 Line No | Identification | Length | Description | Comments | C |
|----------|---------------|--|--------|-------------|--|---|
| | | | | | If “Yes”, disqualify from e-file. | |
| 0305 | | Name of individual or entity on return | 65 | AN | | |
| 0310 | | Individual or entity FEIN-SSN | 9 | N | | |
| 0315 | | Pass-through Entity Name | 65 | AN | | |
| 0320 | | Pass-through Entity FEIN-SSN | 9 | N | | |
| 0325 | A | Property Description A | 80 | AN | | |
| 0330 | B | Property Description B | 80 | AN | | |
| 0335 | C | Property Description C | 80 | AN | | |
| 0340 | D | Property Description D | 80 | AN | | |
| 0345 | E | Property Description E | 80 | AN | If more than 5, disqualify from e-file. | |
| 0350 | 2 | Begin Date A | 8 | N | YYYYMMDD format | |
| 0355 | 2 | Begin Date B | 8 | N | YYYYMMDD format | |
| 0360 | 2 | Begin Date C | 8 | N | YYYYMMDD format | |
| 0365 | 2 | Begin Date D | 8 | N | YYYYMMDD format | |
| 0370 | 3 | Begin Date E | 8 | N | YYYYMMDD format | |
| 0375 | 3 | Ceased Date A | 8 | N | YYYYMMDD format | |
| 0380 | 3 | Ceased Date B | 8 | N | YYYYMMDD format | |
| 0385 | 3 | Ceased Date C | 8 | N | YYYYMMDD format | |
| 0390 | 3 | Ceased Date D | 8 | N | YYYYMMDD format | |
| 0395 | 3 | Ceased Date E | 8 | N | YYYYMMDD format | |
| 0400 | 4 | Number of Years A | 2 | N | Years Rounded down to nearest whole number | |
| 0405 | 4 | Number of Years B | 2 | N | Years Rounded down to nearest whole number | |
| 0410 | 4 | Number of Years C | 2 | N | Years Rounded down to nearest whole number | |
| 0415 | 4 | Number of Years D | 2 | N | Years Rounded down to nearest whole number | |
| 0420 | 4 | Number of Years E | 2 | N | Years Rounded down to nearest whole number | |
| 0425 | 5 | Original Property Cost A | 12 | N | | |
| 0430 | 5 | Original Property Cost B | 12 | N | | |
| 0435 | 5 | Original Property Cost C | 12 | N | | |
| 0440 | 5 | Original Property Cost D | 12 | N | | |
| 0445 | 5 | Original Property Cost E | 12 | N | | |
| 0450 | 6 | Original Allowable Deduction A | 12 | N | | |

| Field No | N-312 Line No | Identification | Length | Description | Comments | C |
|----------|---------------|--|--------|-------------|-------------------------------------|---|
| 0455 | 6 | Original Allowable Deduction B | 12 | N | | |
| 0460 | 6 | Original Allowable Deduction C | 12 | N | | |
| 0465 | 6 | Original Allowable Deduction D | 12 | N | | |
| 0470 | 6 | Original Allowable Deduction E | 12 | N | | |
| 0475 | 7 | Original Sales or Use Credit A | 12 | N | | |
| 0480 | 7 | Original Sales or Use Credit B | 12 | N | | |
| 0485 | 7 | Original Sales or Use Credit C | 12 | N | | |
| 0490 | 7 | Original Sales or Use Credit D | 12 | N | | |
| 0495 | 7 | Original Sales or Use Credit E | 12 | N | | |
| 0500 | 8 | Original or Previously Recomputed Credit A | 12 | N | | |
| 0505 | 8 | Original or Previously Recomputed Credit B | 12 | N | | |
| 0510 | 8 | Original or Previously Recomputed Credit C | 12 | N | | |
| 0515 | 8 | Original or Previously Recomputed Credit D | 12 | N | | |
| 0520 | 8 | Original or Previously Recomputed Credit E | 12 | N | | |
| 0525 | 9 | Recomputed Credit A | 12 | N | | |
| 0530 | 9 | Recomputed Credit B | 12 | N | | |
| 0535 | 9 | Recomputed Credit C | 12 | N | | |
| 0540 | 9 | Recomputed Credit D | 12 | N | | |
| 0545 | 9 | Recomputed Credit E | 12 | N | | |
| 0550 | 10 | Decrease in Credit A | 12 | N | Column A line 8 minus line 9 | |
| 0555 | 10 | Decrease in Credit B | 12 | N | Column B line 8 minus line 9 | |
| 0560 | 10 | Decrease in Credit C | 12 | N | Column C line 8 minus line 9 | |
| 0565 | 10 | Decrease in Credit D | 12 | N | Column D line 8 minus line 9 | |
| 0570 | 10 | Decrease in Credit E | 12 | N | Column E line 8 minus line 9 | |
| 0575 | 11 | Recapture Percentage A | 3 | N | Possible Values: 100 66 33 | |

| Field No | N-312 Line No | Identification | Length | Description | Comments | C |
|----------|---------------|------------------------|--------|-------------|--|----------|
| | | | | | 000 | |
| 0580 | 11 | Recapture Percentage B | 3 | N | <u>Possible Values:</u> 100 66 33 000 | |
| 0585 | 11 | Recapture Percentage C | 3 | N | <u>Possible Values:</u> 100 66 33 000 | |
| 0590 | 11 | Recapture Percentage D | 3 | N | <u>Possible Values:</u> 100 66 33 000 | |
| 0595 | 11 | Recapture Percentage E | 3 | N | <u>Possible Values:</u> 100 66 33 000 | |
| 0600 | 12 | Recapture Tax A | 12 | N | Multiply column A line 10 by line 11 | |
| 0605 | 12 | Recapture Tax B | 12 | N | Multiply column B line 10 by line 11 | |
| 0610 | 12 | Recapture Tax C | 12 | N | Multiply column C line 10 by line 11 | |
| 0615 | 12 | Recapture Tax D | 12 | N | Multiply column D line 10 by line 11 | |
| 0620 | 12 | Recapture Tax E | 12 | N | Multiply column E line 10 by line 11 | |
| 0625 | 13 | Total Tax Increase | 12 | N | Add line 12 columns A through E. Round to nearest dollar. Must match line 26 Form N-11 or line 44 Form N-15. If using any other forms, disqualify from e-file. | 1 |
| | | Record Terminus | 1 | | Value “#” | |

Form N-334

| Field No | N-334 Line No | Identification | Length | Description | Comments | |
|------------------------------------|---------------|--|--------|-------------|---|--|
| HEADER SECTION | | | | | | |
| | | Byte Count | 4 | N | Required: enter number of bytes in unformatted record (4,861 maximum) | |
| | | Start of Record Sentinel | 4 | | Required Value "!!!!" | |
| 0000 | | Record ID Type | 6 | AN | Required Value "N334 " | |
| 0001 | | Form Number | 6 | | Required Value "0001 " | |
| 0002 | | Page Number | 5 | | Required Value "PG01 " | |
| 0003 | | Primary SSN | 9 | N | Taxpayer Identification Number | |
| 0004 | | Filler | 1 | AN | Blank | |
| 0005 | | Form/Schedule Number | 7 | N | Required Value "0000001" | |
| FORM N-334 INFORMATION | | | | | | |
| 0050 | | Fiscal year beginning – Month | 2 | N | MM 01= Jan 07= Jul 02= Feb 08= Aug 03= Mar 09= Sept 04= Apr 10= Oct 05= May 11= Nov 06= Jun 12= Dec | |
| 0055 | | Fiscal year beginning – Year | 2 | N | YY | |
| 0060 | | Fiscal year ending – Month | 2 | N | MM 01= Jan 07= Jul 02= Feb 08= Aug 03= Mar 09= Sept 04= Apr 10= Oct 05= May 11= Nov 06= Jun 12= Dec | |
| 0065 | | Fiscal year ending – Year | 2 | N | YY | |
| SOLAR THERMAL ENERGY SYSTEM | | | | | | |
| 0070 | | Date system installed & placed in service | 8 | N | YYYYMMDD | |
| 0075 | 1 | Cost of installed & placed in svc on single-family residential | 12 | N | | |

| Field No | N-334 Line No | Identification | Length | Description | Comments | |
|-----------------------------------|---------------|---|--------|-------------|--|--|
| | | property | | | | |
| 0080 | 2 | Amt of credits rec'd & cost used for qualifying system | 12 | N | | |
| 0085 | 3 | Actual cost of solar thermal energy system | 12 | N | Subtract line 2 from line 1 | |
| 0090 | 4 | Enter smaller - 35% of line 3 or \$1,750 | 12 | N | | |
| 0095 | 5 | Per unit cost of installed & placed in svc on multi-family residential property | 12 | N | | |
| 0100 | 6 | Per unit amt of credits rec'd & cost used for qualifying system | 12 | N | | |
| 0105 | 7 | Actual per unit cost of solar thermal energy system | 12 | N | Subtract line 6 from line 5 | |
| 0110 | 8 | Enter smaller – 35% of line 7 or \$350 | 12 | N | | |
| 0115 | 9 | Number of units owned | 9 | N | Number of units you own to which the allocated unit cost on line 7 is applicable | |
| 0120 | 10 | Multiplication 1 | 9 | N | Multiply line 8 by line 9 | |
| 0125 | 11 | Cost of installed & placed in svc on commercial property | 12 | N | | |
| 0130 | 12 | Amt of credits rec'd & costs used for the system | 12 | N | | |
| 0135 | 13 | Actual cost of solar thermal energy system | 12 | N | Subtract line 12 from line 11 | |
| 0140 | 14 | Enter smaller – 35% of line 13 or \$250,000 | 12 | N | | |
| 0145 | 15 | Addition 1 | 12 | N | Add line 4, 10, & 14, & enter result (but not less than zero) | |
| WIND-POWERED ENERGY SYSTEM | | | | | | |
| 0150 | | Date system installed & placed in service | 8 | N | YYYYMMDD | |
| 0155 | 16 | Cost of installed & placed in svc on single-family residential property | 12 | N | | |

| Field No | N-334 Line No | Identification | Length | Description | Comments | |
|-----------------------------------|---------------|---|--------|-------------|---|--|
| 0160 | 17 | Amt of credits rec'd & cost used for the system | 12 | N | | |
| 0165 | 18 | Actual cost of wind-powered energy system | 12 | N | Subtract line 17 from 16 | |
| 0170 | 19 | Enter smaller – 20% of line 18 or \$1,500 | 12 | N | | |
| 0175 | 20 | Per unit cost of installed & placed in svc on multi-family residential property | 12 | N | | |
| 0180 | 21 | Per unit amt of credits rec'd & costs used for the qualifying system | 12 | N | | |
| 0185 | 22 | Actual per unit cost of wind powered energy system | 12 | N | Subtract line 21 from line 20 | |
| 0190 | 23 | Enter smaller – 20% of line 22 or \$200 | 12 | N | | |
| 0195 | 24 | Number of units owned | 9 | N | Number of units you own to which the allocated unit cost on line 23 is applicable | |
| 0200 | 25 | Multiplication 2 | 12 | N | Multiply line 23 by line 24 | |
| 0205 | 26 | Cost of installed & placed in svc on commercial property | 12 | N | | |
| 0210 | 27 | Amount of credits rec'd & costs used for the qualifying system | 12 | N | | |
| 0215 | 28 | Actual cost of wind powered energy system | 12 | N | Subtract line 27 from line 26 | |
| 0220 | 29 | Enter smaller – 20% of line 28 or \$250,000 | 12 | N | | |
| 0225 | 30 | Addition 2 | 12 | N | Add lines 19, 25, & 29 and enter result (but not less than zero) | |
| PHOTOVOLTAIC ENERGY SYSTEM | | | | | | |
| 0230 | | Date system was installed & placed in service | 8 | N | YYYYMMDD | |
| 0235 | 31 | Cost of installed & placed in svc on single-family residential property | 12 | N | | |
| 0240 | 32 | Amt of credits rec'd & | 12 | N | | |

| Field No | N-334 Line No | Identification | Length | Description | Comments | |
|---|---------------|---|--------|-------------|--|--|
| | | costs used for the qualifying system | | | | |
| 0245 | 33 | Actual cost of photovoltaic energy system | 12 | N | Subtract line 32 from line 31 and enter result | |
| 0250 | 34 | Enter smaller – 35% of line 33 or \$1,750 | 12 | N | | |
| 0255 | 35 | Per unit cost of installed & placed in svc on multi-family residential property | 12 | N | | |
| 0260 | 36 | Per unit amt of credits rec'd & costs used for the qualifying system | 12 | N | | |
| 0265 | 37 | Subtract | 12 | N | Subtract line 36 from line 35 & enter result | |
| 0270 | 38 | Enter smaller – 35% of line 37 or \$350 | 12 | N | | |
| 0275 | 39 | Number of building units | 9 | N | Number of building units you own to which the allocated unit cost on line 38 is applicable | |
| 0280 | 40 | Multiplication 3 | 12 | N | Multiply line 38 by line 39 and enter result | |
| 0285 | 41 | Cost of installed & placed in svc on commercial property | 12 | N | | |
| 0290 | 42 | Amt of credits rec'd & costs used for the qualifying system | 12 | N | | |
| 0295 | 43 | Actual cost of photovoltaic energy system | 12 | N | Subtract line 42 from line 41 and enter result | |
| 0300 | 44 | Enter smaller – 35% of line 43 of \$250,000 | 12 | N | | |
| 0305 | 45 | Addition 3 | 12 | N | Add lines 34, 40, & 44, and enter result (but not less than zero) | |
| TOTAL CREDIT FOR RENEWABLE ENERGY TECHNOLOGIES | | | | | | |
| 0310 | 46 | Distributive share of tax credit | 12 | N | File Form N-334A. | |
| 0315 | 47 | Prior year carryover of unused renewable energy tech income tax | 12 | N | | |

| Field No | N-334 Line No | Identification | Length | Description | Comments | |
|----------|---------------|---|--------|-------------|--|--|
| | | credit | | | | |
| 0320 | 48 | Addition 4 | 12 | N | Add lines 15, 30, 45, 46, & 47, and enter result. | |
| 0325 | 49a | Tax Liability Limitation – Individuals | 12 | N | Tax liability amount from Form N-11 or N-15 | |
| 0330 | 49b | Tax Liability Limitation – Corporations | 12 | N | If applicable, disqualify from e-file. | |
| 0335 | 49c | Tax Liability Limitation – Other filers | 12 | N | If applicable, disqualify from e-file. | |
| 0340 | 50 | Other Credits | 12 | N | Total credit from credit worksheet in the instructions | |
| 0345 | 51 | Tax Liability | 12 | N | Line 49 minus Line 50 (if zero or less than zero, enter zero) | |
| 0350 | 52 | Total Credit allowed | 12 | N | Smaller of line 48 or line 51. Round amount to the nearest dollar for individual taxpayers, and enter on the appropriate line for Schedule CR. | |
| 0355 | 53 | Represents carryover of unused credit | 12 | N | Line 48 minus Line 52. | |
| | | Record Terminus | 1 | | Value "#" | |

Form N-334A

| Field No | N-334A Line No | Identification | Length | Description | Comments | |
|-----------------------|----------------|--------------------------|--------|-------------|---|--|
| HEADER SECTION | | | | | | |
| | | Byte Count | 4 | N | Required: enter number of bytes in unformatted record (4,861 maximum) | |
| | | Start of Record Sentinel | 4 | | Required Value "!!!!" | |
| 0000 | | Record ID Type | 6 | AN | Required | |

| Field No | N-334A Line No | Identification | Length | Description | Comments | |
|---------------------------|----------------|--|--------|-------------|---|--|
| | | | | | Value "N334A " | |
| 0001 | | Form Number | 6 | | Required Value "0001 " | |
| 0002 | | Page Number | 5 | | Required Value "PG01 " | |
| 0003 | | Primary SSN | 9 | N | Taxpayer Identification Number | |
| 0004 | | Filler | 1 | AN | Blank | |
| 0005 | | Form/Schedule Number | 7 | N | Required Value "0000001" | |
| N-334A INFORMATION | | | | | | |
| 0050 | | Fiscal year beginning – Month | 2 | N | MM 01= Jan 07= Jul 02= Feb 08= Aug 03= Mar 09= Sept 04= Apr 10= Oct 05= May 11= Nov 06= Jun 12= Dec | |
| 0055 | | Fiscal year beginning – Year | 2 | N | YY | |
| 0060 | | Fiscal year ending – Month | 2 | N | MM 01= Jan 07= Jul 02= Feb 08= Aug 03= Mar 09= Sept 04= Apr 10= Oct 05= May 11= Nov 06= Jun 12= Dec | |
| 0065 | | Fiscal year ending – Year | 2 | N | YY | |
| 0070 | | Name | 65 | AN | S Corporation, Partnership, Estate, or Trust, or Condominium Apartment Association | |
| 0075 | | Number and Street | 65 | AN | | |
| 0080 | | City or Town | 30 | AN | | |
| 0085 | | State | 2 | A | | |
| 0090 | | Zip Code | 12 | N | | |
| 0095 | | Name of individual or corporation for whom this statement is being prepared | 65 | AN | Blank | |
| 0100 | | Social Security Number or Fed Employer ID Number | 9 | N | | |

| Field No | N-334A Line No | Identification | Length | Description | Comments | |
|------------------------------------|----------------|---|--------|-------------|--|--|
| 0105 | | Type of business | 1 | N | 1= S Corporation 2= Partnership 3= Estate of Trust 4= Condominium Apartment Association | |
| SOLAR THERMAL ENERGY SYSTEM | | | | | | |
| 0110 | | Date system installed & placed in service | 8 | N | YYYYMMDD | |
| 0115 | 1 | Cost of installed & placed in svc on single-family residential property | 12 | N | | |
| 0120 | 2 | Amt of credits rec'd & cost used for qualifying system | 12 | N | | |
| 0125 | 3 | Actual cost of solar thermal energy system | 12 | N | Subtract line 2 from line 1 | |
| 0130 | 4 | Enter smaller - 35% of line 3 or \$1,750 | 12 | N | | |
| 0135 | 5 | Per unit cost of installed & placed in svc on multi-family residential property | 12 | N | | |
| 0140 | 6 | Per unit amt of credits rec'd & cost used for qualifying system | 12 | N | | |
| 0145 | 7 | Actual per unit cost of solar thermal energy system | 12 | N | Subtract line 6 from line 5 | |
| 0150 | 8 | Enter smaller – 35% of line 7 or \$350 | 12 | N | | |
| 0155 | 9 | Number of units owned | 9 | N | Number of units you own to which the allocated unit cost on line 7 is applicable | |
| 0160 | 10 | Multiplication 1 | 9 | N | Multiply line 8 by line 9 | |
| 0165 | 11 | Cost of installed & placed in svc on commercial property | 12 | N | | |
| 0170 | 12 | Amt of credits rec'd & costs used for the system | 12 | N | | |
| 0175 | 13 | Actual cost of solar | 12 | N | Subtract line 12 from line 11 | |

| Field No | N-334A Line No | Identification | Length | Description | Comments | |
|-----------------------------------|----------------|---|--------|-------------|---|--|
| | | thermal energy system | | | | |
| 0180 | 14 | Enter smaller – 35% of line 13 or \$250,000 | 12 | N | | |
| 0185 | 15 | Addition 1 | 12 | N | Add line 4, 10, & 14, & enter result (but not less than zero) | |
| WIND-POWERED ENERGY SYSTEM | | | | | | |
| 0190 | | Date system installed & placed in service | 8 | N | YYYYMMDD | |
| 0195 | 16 | Cost of installed & placed in svc on single-family residential property | 12 | N | | |
| 0200 | 17 | Amt of credits rec'd & cost used for the system | 12 | N | | |
| 0205 | 18 | Actual cost of wind-powered energy system | 12 | N | Subtract line 17 from 16 | |
| 0210 | 19 | Enter smaller – 20% of line 18 or \$1,500 | 12 | N | | |
| 0215 | 20 | Per unit cost of installed & placed in svc on multi-family residential property | 12 | N | | |
| 0220 | 21 | Per unit amt of credits rec'd & costs used for the qualifying system | 12 | N | | |
| 0225 | 22 | Actual per unit cost of wind powered energy system | 12 | N | Subtract line 21 from line 20 | |
| 0230 | 23 | Enter smaller – 20% of line 22 or \$200 | 12 | N | | |
| 0235 | 24 | Number of units owned | 9 | N | Number of units you own to which the allocated unit cost on line 23 is applicable | |
| 0240 | 25 | Multiplication 2 | 12 | N | Multiply line 23 by line 24 | |
| 0245 | 26 | Cost of installed & placed in svc on commercial property | 12 | N | | |
| 0250 | 27 | Amount of credits rec'd & costs used for the qualifying system | 12 | N | | |
| 0255 | 28 | Actual cost of wind powered energy system | 12 | N | Subtract line 27 from line 26 | |

| Field No | N-334A Line No | Identification | Length | Description | Comments | |
|-----------------------------------|----------------|---|--------|-------------|--|--|
| 0260 | 29 | Enter smaller – 20% of line 28 or \$250,000 | 12 | N | | |
| 0265 | 30 | Addition 2 | 12 | N | Add lines 19, 25, & 29 and enter result (but not less than zero) | |
| PHOTOVOLTAIC ENERGY SYSTEM | | | | | | |
| 0270 | | Date system was installed & placed in service | 8 | N | YYYYMMDD | |
| 0275 | 31 | Cost of installed & placed in svc on single-family residential property | 12 | N | | |
| 0280 | 32 | Amt of credits rec'd & costs used for the qualifying system | 12 | N | | |
| 0285 | 33 | Actual cost of photovoltaic energy system | 12 | N | Subtract line 32 from line 31. | |
| 0290 | 34 | Enter smaller – 35% of line 33 or \$1,750 | 12 | N | | |
| 0295 | 35 | Per unit cost of installed & placed in svc on multi-family residential property | 12 | N | | |
| 0300 | 36 | Per unit amt of credits rec'd & costs used for the qualifying system | 12 | N | | |
| 0305 | 37 | Subtract | 12 | N | Subtract line 36 from line 35. | |
| 0310 | 38 | Enter smaller – 35% of line 37 or \$350 | 12 | N | | |
| 0315 | 39 | Number of building units | 9 | N | Number of building units you own to which the allocated unit cost on line 38 is applicable | |
| 0320 | 40 | Multiplication 3 | 12 | N | Multiply line 38 by line 39. | |
| 0325 | 41 | Cost of installed & placed in svc on commercial property | 12 | N | | |
| 0330 | 42 | Amt of credits rec'd & costs used for the qualifying system | 12 | N | | |
| 0335 | 43 | Actual cost of photovoltaic energy | 12 | N | Subtract line 42 from line 41. | |

| Field No | N-334A Line No | Identification | Length | Description | Comments | |
|---|----------------|---|--------|-------------|---|--|
| | | system | | | | |
| 0340 | 44 | Enter smaller – 35% of line 43 of \$250,000 | 12 | N | | |
| 0345 | 45 | Addition 3 | 12 | N | Add lines 34, 40, & 44, and enter result (but not less than zero) | |
| TOTAL CREDIT FOR RENEWABLE ENERGY TECHNOLOGIES | | | | | | |
| 0350 | 46 | Total tax credit claimed | 12 | N | Add lines 15, 30, and 45, and enter total | |
| 0355 | 47 | Distributive share of tax credit | 12 | N | Enter amount on Form 334, line 46 | |
| | | Record Terminus | 1 | | Value "#" | |

Form N-615

| Field No | N-615 Line No | Identification | Length | Description | Comments | |
|-----------------------|---------------|--------------------------|--------|-------------|---|--|
| HEADER SECTION | | | | | | |
| | | Byte Count | 4 | N | Required: enter number of bytes in unformatted record (4,861 maximum) | |
| | | Start of Record Sentinel | 4 | | Required Value “!!!!” | |
| 0000 | | Record ID Type | 6 | AN | Required Value “N615 ” | |
| 0001 | | Form Number | 6 | | Required Value “0001 ” | |
| 0002 | | Page Number | 5 | | Required Value “PG01 ” | |
| 0003 | | Primary SSN | 9 | N | Taxpayer Identification Number | |
| 0004 | | Filler | 1 | AN | Blank | |
| 0005 | | Form/Schedule Number | 7 | N | Required Value “0000001” | |

| Field No | N-615 Line No | Identification | Length | Description | Comments | |
|--------------------------|---------------|-------------------------------------|--------|-------------|---|--|
| N-615 INFORMATION | | | | | | |
| 0050 | | Child name | 35 | AN | | |
| 0055 | | Child SSN | 9 | N | | |
| 0060 | A | Parent Name | 35 | A | | |
| 0065 | B | Parent SSN | 9 | N | | |
| 0070 | C | Parent filing status | 1 | N | Values 1 to 5 | |
| 0075 | D | Exemptions on parent return | 2 | N | Values 1 to 99 | |
| 0080 | 1 | Gross unearned income | 12 | N | | |
| 0085 | 2 | Deductions | 12 | N | | |
| 0090 | 3 | Child unearned income adjusted | 12 | N | Line 1 minus line 2. | |
| 0095 | 4 | Child taxable income | 12 | N | | |
| 0100 | 5 | Child net investment income | 12 | N | Smaller of line 3 or 4. | |
| 0105 | 6 | Parent taxable income | 12 | N | | |
| 0110 | 7 | Other children unearned income | 12 | N | | |
| 0115 | 8 | Combined income | 12 | N | Sum of lines 5, 6 and 7. | |
| 0120 | 9 | Parent tax computation indicator | 1 | N | 1 = Tax table 2 = Tax rate schedule 3 = Capital gains tax 4 = Form N-168 Tax on line 8 amount based on parent's filing status | |
| 0125 | 9 | Tax at parent tax rate | 12 | N | | |
| 0128 | 10 | Parent tax indicator | 1 | N | 1 = Tax table 2 = Tax rate schedule 3 = Capital gains tax 4 = Form N-168 | |
| 0130 | 10 | Parent Tax Amount | 12 | N | | |
| 0135 | 11 | Adjusted tax | 12 | N | Line 9 minus line 10. | |
| 0140 | 12a | Combined children investment income | 12 | N | Sum of lines 5 and 7. | |
| 0145 | 12b | Child tentative tax pct. | 6 | R | Line 5 divided by line 12a. | |
| 0150 | 13 | Child tentative tax | 12 | N | Line 11 multiplied by line 12b. | |
| 0155 | 14 | Child taxable unearned income | 12 | N | Line 4 minus line 5. | |
| 0160 | 15 | Child tax computation 1 indicator | 1 | N | 1 = Tax table 2 = Tax rate schedule 3 = Capital gains tax 4 = Form N-168 | |

| Field No | N-615 Line No | Identification | Length | Description | Comments | |
|----------|---------------|-----------------------------------|--------|-------------|---|--|
| | | | | | Tax on line 14 amount based on child's filing status. | |
| 0165 | 15 | Unearned income tax at child rate | 12 | N | | |
| 0170 | 16 | Child tentative investment tax | 12 | N | Sum of lines 13 and 15. | |
| 0175 | 17 | Child tax computation 2 indicator | | | 1 = Tax table 2 = Tax rate schedule 3 = Capital gains tax 4 = Form N-168 Tax on line 4 amount based on child's filing status. | |
| 0180 | 17 | Child income tax | 12 | N | | |
| 0185 | 18 | Form N-615 tax | 12 | N | Larger of line 16 or 17. | |
| | | Record terminus | 1 | | Value “#” | |

Schedule K-1 (Form N-20)

| Field No | Sch K-1, N-20 Line No | Identification | Length | Description | Comments | |
|---------------------------|-----------------------|--|--------|-------------|---|--|
| HEADER SECTION | | | | | | |
| | | Byte Count | 4 | N | Required: enter number of bytes in unformatted record (4,861 maximum) | |
| | | Start of Record Sentinel | 4 | | Required Value "!!!!" | |
| 0000 | | Record ID Type | 6 | AN | Required Value "N20K1 " | |
| 0001 | | Form Number | 6 | | Required Value "0001 " | |
| 0002 | | Page Number | 5 | | Required Value "PG01 " | |
| 0003 | | Primary SSN | 9 | N | Taxpayer Identification Number | |
| 0004 | | Filler | 1 | AN | Blank | |
| 0005 | | Form/Schedule Number | 7 | N | Required Value between "0000001" and "0000010" | |
| N-20K1 INFORMATION | | | | | | |
| 0050 | | Other tax year beginning – Month | 2 | N | MM 01= Jan 07= Jul 02= Feb 08= Aug 03= Mar 09= Sept 04= Apr 10= Oct 05= May 11= Nov 06= Jun 12= Dec | |
| 0055 | | Other tax year ending – Month | 2 | N | MM 01= Jan 07= Jul 02= Feb 08= Aug 03= Mar 09= Sept 04= Apr 10= Oct 05= May 11= Nov 06= Jun 12= Dec | |
| 0060 | | Other tax year ending – Year | 2 | N | YY | |
| 0065 | | Partner's Social Security Number or FEIN | 9 | AN | | |
| 0070 | | Partner's name | 36 | AN | | |

| Field No | Sch K-1, N-20 Line No | Identification | Length | Description | Comments | |
|----------|-----------------------|---|--------|-------------|--|----------|
| 0075 | | Address (number and street) | 36 | AN | | |
| 0080 | | Address (City or town, State and Zip code) | 36 | AN | | |
| 0085 | | Partnership's FEIN | 9 | N | | |
| 0090 | | Partnership's name | 36 | AN | | |
| 0095 | | Address (number and street) | 36 | AN | | |
| 0100 | | Address (City or town, State and Zip code) | 36 | AN | | |
| 0105 | A | Check box - This partner is a general partner, limited partner, LLC member-manager, or other LLC member | 1 | N | 1 = general partner 2 = limited partner 3 = limited liability company member-manager 4 = other LLC member | 1 |
| 0110 | B | Type of entity of this partner. | 17 | AN | | |
| 0115 | C | a. Partner's percentage of Profit sharing (i) Before change or termination | 4 | AN | | |
| 0120 | C | a. Partner's percentage of Profit sharing (ii) End of year | 4 | AN | | |
| 0125 | C | b. Partner's percentage of Loss sharing (i) Before change or termination | 4 | AN | | |
| 0130 | C | b. Partner's percentage of Loss sharing (ii) End of year | 4 | AN | | |
| 0135 | C | c. Partner's percentage of Ownership of capital (i) Before change or termination | 4 | AN | | |
| 0140 | C | c. Partner's percentage of Ownership of capital (ii) End of year | 4 | AN | | |
| 0145 | D | a. Partner's share of liabilities: Nonrecourse | 9 | AN | | |

| Field No | Sch K-1, N-20 Line No | Identification | Length | Description | Comments | |
|--|-----------------------|---|--------|-------------|---|--|
| 0150 | D | b. Partner's share of liabilities: Qualified nonrecourse financing | 9 | AN | | |
| 0155 | D | c. Partner's share of liabilities: Other | 9 | AN | | |
| 0160 | E | Federal Tax Shelter Registration Number | 14 | N | If required to attach federal Form 8271 disqualify from e-file. | |
| 0165 | F | Check box – Partnership is a publicly traded partnership | 1 | AN | X or blank If required to attach federal Form 8582, disqualify from e-file | |
| 0170 | G | a. Check box – (1) Final K-1 | 1 | AN | X or blank | |
| 0175 | G | b. Check box – (2) Amended K-1 | 1 | AN | X or blank | |
| RECONCILIATION OF PARTNER'S CAPITAL ACCOUNT | | | | | | |
| 0180 | H | (a) Capital account at beginning of year | 12 | N | | |
| 0185 | H | (b) Capital contributed during year | 12 | N | | |
| 0190 | H | (c) Income included in column (c) Attributable Everywhere | 12 | N | Income plus nontaxable income | |
| 0195 | H | (d) Deductions included in column (c) Attributable Everywhere | 12 | N | Deductions plus unallowable deductions Must be negative amount. | |
| 0200 | H | (e) Withdrawals and distributions | 12 | N | Must be negative amount. | |
| 0205 | H | (f) Capital account at end of year | 12 | N | Combine (a) through (e) | |
| INCOME (LOSS) | | | | | | |
| 0210 | 1 | Ordinary income (loss) from trade or business (b) Attributable to Hawaii | 12 | N | If required to attach unacceptable e-file form(s), disqualify from e-file. | |
| 0215 | 1 | Ordinary income (loss) from trade or business (c) Attributable Everywhere | 12 | N | If required to attach unacceptable e-file form(s), disqualify from e-file. | |

| Field No | Sch K-1, N-20 Line No | Identification | Length | Description | Comments | |
|----------|-----------------------|--|--------|-------------|--|--|
| 0220 | 2 | Net income (loss) from rental real estate (b) Attributable to Hawaii | 12 | N | If required to attach unacceptable e-file form(s), disqualify from e-file. | |
| 0225 | 2 | Net income (loss) from rental real estate (c) Attributable Everywhere | 12 | N | If required to attach unacceptable e-file form(s), disqualify from e-file. | |
| 0230 | 3 | Net income (loss) from other rental activities (b) Attributable to Hawaii | 12 | N | If required to attach unacceptable e-file form(s), disqualify from e-file. | |
| 0235 | 3 | Net income (loss) from other rental activities (c) Attributable Everywhere | 12 | N | If required to attach unacceptable e-file form(s), disqualify from e-file. | |
| 0240 | 4a | Portfolio income (loss): Interest (b) Attributable to Hawaii | 12 | N | | |
| 0245 | 4a | Portfolio income (loss): Interest (c) Attributable Everywhere | 12 | N | | |
| 0250 | 4b | Portfolio income (loss): Ordinary Dividends (b) Attributable to Hawaii | 12 | N | Include the amount on Form N-15, line 9 | |
| 0255 | 4b | Portfolio income (loss): Ordinary Dividends (c) Attributable Everywhere | 12 | N | Include the amount on Form N-15, line 9 | |
| 0260 | 4c | Portfolio income (loss): Royalties (b) Attributable to Hawaii | 12 | N | Include the amount on Form N-15, line 17 | |
| 0265 | 4c | Portfolio income (loss): Royalties (c) Attributable Everywhere | 12 | N | Include the amount on Form N-15, line 17 | |
| 0270 | 4d | Portfolio income (loss): | 12 | N | | |

| Field No | Sch K-1, N-20 Line No | Identification | Length | Description | Comments | |
|----------|-----------------------|---|--------|-------------|---------------------------------------|----------|
| | | Net short-term capital gain (loss) (b) Attributable to Hawaii | | | | |
| 0275 | 4d | Portfolio income (loss): Net short-term capital gain (loss) (c) Attributable Everywhere | 12 | N | | |
| 0280 | 4e | Portfolio income (loss): Net long-term capital gain (loss) (b) Attributable to Hawaii | 12 | N | | |
| 0285 | 4e | Portfolio income (loss): Net long-term capital gain (loss) (c) Attributable Everywhere | 12 | N | | |
| 0290 | 5 | Guaranteed payments to partners (b) Attributable to Hawaii | 12 | N | | 2 |
| 0295 | 5 | Guaranteed payments to partners (c) Attributable Everywhere | 12 | N | | |
| 0300 | 6 | Net gain (loss) under IRC section 1231 (b) Attributable to Hawaii | 12 | N | If applicable, disqualify from e-file | |
| 0305 | 6 | Net gain (loss) under IRC section 1231 (c) Attributable Everywhere | 12 | N | If applicable, disqualify from e-file | |
| 0310 | 7 | Other income (loss) (b) Attributable to Hawaii | 12 | N | If applicable, disqualify from e-file | |
| 0315 | 7 | Other income (loss) (c) Attributable | 12 | N | If applicable, disqualify from e-file | |

| Field No | Sch K-1, N-20 Line No | Identification | Length | Description | Comments | |
|-------------------|-----------------------|--|--------|-------------|---|--|
| | | Everywhere | | | | |
| DEDUCTIONS | | | | | | |
| 0320 | 8 | Charitable contributions (b) Attributable to Hawaii | 12 | N | If required to attach federal Form 8283, statement(s) disqualify from e-file. | |
| 0325 | 8 | Charitable contributions (c) Attributable Everywhere | 12 | N | If required to attach federal Form 8283, statement(s) disqualify from e-file. | |
| 0330 | 9 | Expense deduction for recovery property (b) Attributable to Hawaii | 12 | N | If applicable, disqualify from e-file | |
| 0335 | 9 | Expense deduction for recovery property (c) Attributable Everywhere | 12 | N | If applicable, disqualify from e-file | |
| 0340 | 10 | Deductions related to portfolio income (b) Attributable to Hawaii | 12 | N | If applicable, disqualify from e-file | |
| 0345 | 10 | Deductions related to portfolio income (c) Attributable Everywhere | 12 | N | If applicable, disqualify from e-file | |
| 0350 | 11 | Other deductions (b) Attributable to Hawaii | 12 | N | If applicable, disqualify from e-file | |
| 0355 | 11 | Other deductions (c) Attributable Everywhere | 12 | N | If applicable, disqualify from e-file | |
| CREDITS | | | | | | |
| 0360 | 12 | Total cost of qualifying property for the Capital Goods Excise Tax Credit (b) Attributable to Hawaii | 12 | N | Enter amount on Form N-312 | |
| 0365 | 13 | Fuel Tax Credit for Commercial Fishers (b) Attributable to Hawaii | 12 | N | If applicable, disqualify from e-file | |

| Field No | Sch K-1, N-20 Line No | Identification | Length | Description | Comments | |
|----------|-----------------------|--|--------|-------------|---|--|
| 0370 | 14 | Enterprise Zone Tax Credit (b) Attributable to Hawaii | | | See attached Form N-756A. If applicable, disqualify from e-file. | |
| 0375 | 15 | Hawaii Low-Income Housing Tax Credit (b) Attributable to Hawaii | 12 | N | If applicable, disqualify from e-file | |
| 0380 | 16 | Credit for Employment of Vocational Rehabilitation Referrals (b) Attributable to Hawaii | 12 | N | If applicable, disqualify from e-file | |
| 0385 | 17a | Total production costs qualifying for Motion Picture and Film Production Income Tax Credit (b) Attributable to Hawaii | 12 | N | If applicable, disqualify from e-file | |
| 0390 | 17b | Total transient accommodations costs qualifying for Motion Picture and Film Production Income Tax Credit (b) Attributable to Hawaii | 12 | N | If applicable, disqualify from e-file | |
| 0395 | 18 | High Technology Business Investment Tax Credit (b) Attributable to Hawaii | 12 | N | If applicable, disqualify from e-file | |
| 0400 | 19 | Tax Credit for Research Activities (b) Attributable to Hawaii | 12 | N | If applicable, disqualify from e-file | |
| 0405 | 20 | Technology Infrastructure Renovation Tax Credit (b) Attributable to | 12 | N | If applicable, disqualify from e-file | |

| Field No | Sch K-1, N-20 Line No | Identification | Length | Description | Comments | |
|----------|-----------------------|---|--------|-------------|--|----------|
| | | Hawaii | | | | |
| 0410 | 21 | Total construction or renovation costs qualifying for Hotel Construction and Remodeling Tax Credit (b) Attributable to Hawaii | 12 | N | If applicable, disqualify from e-file | |
| 0415 | 22 | Individual Development Account Contribution Tax Credit (b) Attributable to Hawaii | 12 | N | If applicable, disqualify from e-file | |
| 0420 | 23 | Total qualifying costs of Drought Mitigating Water Storage Facility Tax Credit (b) Attributable to Hawaii | 12 | N | If applicable, disqualify from e-file | |
| 0425 | 24 | Credit for School Repair and Maintenance (b) Attributable to Hawaii | 12 | N | If applicable, disqualify from e-file | |
| 0430 | 25 | Ethanol Facility Tax Credit (b) Attributable to Hawaii | 12 | N | If applicable, disqualify from e-file | |
| 0435 | 26 | Renewable Energy Technologies Income Tax Credit (b) Attributable to Hawaii | 12 | N | Enter amount on Form N-334 No entry | 1 |
| 0436 | 27 | Ko Olina Resort, Marina Attractions, and Educational Facilities Tax Credit | 12 | N | If applicable, disqualify from e-file | 1 |
| 0440 | 28 | Credit for income tax withheld on Form N-288 (b) Attributable to Hawaii | 12 | N | Enter amount on Schedule CR, line 22a | 1 |

| Field No | Sch K-1, N-20 Line No | Identification | Length | Description | Comments | |
|---------------------------------|-----------------------|---|--------|-------------|--|----------|
| INVESTMENT INTEREST | | | | | | |
| 0445 | 29a | Interest expense on investment debts (b) Attributable to Hawaii | 12 | N | Include amount on Form N-158, line 1 | 1 |
| 0450 | 29a | Interest expense on investment debts (c) Attributable Everywhere | 12 | N | Include amount on Form N-158, line 1 | 1 |
| 0455 | 29b(1) | Investment income included on Sch. K-1, lines 4a, 4b, 4c, and 4f (b) Attributable to Hawaii | 12 | N | If required to attach unacceptable e-file form(s), disqualify from e-file. | 1 |
| 0460 | 29b(1) | Investment income included on Sch. K-1, lines 4a, 4b, 4c, and 4f (c) Attributable Everywhere | 12 | N | If required to attach unacceptable e-file form(s), disqualify from e-file. | 1 |
| 0465 | 29b(2) | Investment expenses included in Sch. K-1, line 10 (b) Attributable to Hawaii | 12 | N | If required to attach unacceptable e-file form(s), disqualify from e-file. | 1 |
| 0470 | 29b(2) | Investment expenses included in Sch. K-1, line 10 (c) Attributable Everywhere | 12 | N | If required to attach unacceptable e-file form(s), disqualify from e-file. | 1 |
| RECAPTURE OF TAX CREDITS | | | | | | |
| 0475 | 30a | Recapture of Hawaii Low-Income Housing Tax Credit from IRC section 42(j)(5) partnerships (b) Attributable to Hawaii | 12 | N | If applicable, disqualify from e-file | 1 |
| 0480 | 30b | Recapture of Hawaii Low-Income Housing Tax Credit other than on line 30a | 12 | N | If applicable, disqualify from e-file | 1 |

| Field No | Sch K-1, N-20 Line No | Identification | Length | Description | Comments | |
|--|-----------------------|---|--------|-------------|---|----------|
| | | (b) Attributable to Hawaii | | | | |
| 0485 | 31 | Capital Goods Excise Tax Credit Properties (b) Attributable to Hawaii | 12 | N | See attached Form N-312, Part II No entry | 1 |
| 0490 | 32 | Recapture of High Technology Business Investment Tax Credit (b) Attributable to Hawaii | 12 | N | If applicable, disqualify from e-file | 1 |
| OTHER INFORMATION PROVIDED BY PARTNERSHIP | | | | | | |
| 0495 | 33 | List below other items and amounts not included on lines 1 through 32 that are required to be reported separately to each partner | | | | 1 |
| | 33 | (1) | 65 | AN | | |
| 0500 | 33 | (2) | 65 | AN | | |
| 0505 | 33 | (3) | 65 | AN | | |
| 0510 | 33 | (4) | 65 | AN | | |
| 0515 | 33 | (5) | 65 | AN | | |
| 0520 | 33 | (6) | 65 | AN | | |
| 0525 | 33 | (7) | 65 | AN | | |
| 0530 | 33 | (8) | 65 | AN | | |
| 0535 | 33 | (9) | 65 | AN | | |
| 0540 | 33 | (10) | 65 | AN | | |
| 0545 | 33 | (11) | 65 | AN | | |
| 0550 | 33 | (12) | 65 | AN | | |
| 0555 | 33 | (13) | 65 | AN | | |
| | | Record Terminus | 1 | | Value "#" | |

Schedule K-1 (Form N-35)

| Field No | Sch K-1, N-35 Line No | Identification | Length | Description | Comments | C |
|---------------------------|-----------------------|----------------------------------|--------|-------------|---|---|
| HEADER SECTION | | | | | | |
| | | Byte Count | 4 | N | Required: enter number of bytes in unformatted record (4,861 maximum) | |
| | | Start of Record Sentinel | 4 | | Required Value "!!!!" | |
| 0000 | | Record ID Type | 6 | AN | Required Value "N35K1 " | |
| 0001 | | Form Number | 6 | | Required Value "0001 " | |
| 0002 | | Page Number | 5 | | Required Value "PG01 " | |
| 0003 | | Primary SSN | 9 | N | Taxpayer Identification Number | |
| 0004 | | Filler | 1 | AN | Blank | |
| 0005 | | Form/Schedule Number | 7 | N | Required Value between "0000001" and "0000010" | |
| N-35K1 INFORMATION | | | | | | |
| 0050 | | Tax year beginning – Month | 2 | N | MM 01= Jan 07= Jul 02= Feb 08= Aug 03= Mar 09= Sept 04= Apr 10= Oct 05= May 11= Nov 06= Jun 12= Dec | |
| 0055 | | Tax year ending – Month | 2 | N | MM 01= Jan 07= Jul 02= Feb 08= Aug 03= Mar 09= Sept 04= Apr 10= Oct 05= May 11= Nov 06= Jun 12= Dec | |
| 0060 | | Tax year ending – Year | 2 | N | YY | |
| 0065 | | Shareholder's Identifying Number | 9 | N | | |
| 0070 | | Shareholder's Name | 36 | AN | | |
| 0075 | | Number and Street | 36 | AN | | |

| Field No | Sch K-1, N-35 Line No | Identification | Length | Description | Comments | C |
|---|-----------------------|--|--------|-------------|--|---|
| 0080 | | City or Town, State and Zip Code | 36 | AN | | |
| 0085 | | Corporation's FEIN | 9 | N | | |
| 0090 | | Corporation's Name | 36 | AN | | |
| 0095 | | Number and Street | 36 | AN | | |
| 0100 | | City or Town, State and Zip Code | 36 | AN | | |
| 0105 | A1 | Shareholder's percentage of stock ownership for tax year | 3 | N | | |
| 0110 | A2 | Number of shares owned by shareholder at tax year end | 6 | N | | |
| 0115 | B | Federal tax shelter registration number | 9 | N | If applicable. | |
| 0120 | C | Check applicable box | 1 | AN | If applicable, X or blank. 1= Final K-1 | |
| 0125 | C | Check applicable box | 1 | AN | If applicable, X or blank. 2= Amended K-1 | |
| INCOME (LOSSES) – Pro Rata Share Items | | | | | | |
| 0130 | 1 | Ordinary income (loss) from trade or business activities. b. Attributable to Hawaii | 12 | N | | |
| 0135 | 1 | c. Attributable Elsewhere | 12 | N | | |
| 0140 | 2 | Net income (loss) from rental real estate activities. b. Attributable to Hawaii | 12 | N | | |
| 0145 | 2 | c. Attributable Elsewhere | 12 | N | | |
| 0150 | 3 | Net Income (loss) from other rental activities. b. Attributable to Hawaii | 12 | N | | |
| 0155 | 3 | c. Attributable Elsewhere | 12 | N | | |
| 0160 | | Portfolio income (loss): | 12 | N | | |

| Field No | Sch K-1, N-35 Line No | Identification | Length | Description | Comments | C |
|--|-----------------------|--|--------|-------------|--|---|
| | 4a | Interest b. Attributable to Hawaii | | | | |
| 0165 | 4a | c. Attributable Elsewhere | 12 | N | | |
| 0170 | 4b | Ordinary Dividends b. Attributable to Hawaii | 12 | N | . | |
| 0175 | 4b | c. Attributable Elsewhere | 12 | N | | |
| 0180 | 4c | Royalties b. Attributable to Hawaii | 12 | N | | |
| 0185 | 4c | c. Attributable Elsewhere | 12 | N | | |
| 0190 | 4d | Net short-term capital gain (loss) b. Attributable to Hawaii | 12 | N | | |
| 0195 | 4d | c. Attributable to Elsewhere | 12 | N | | |
| 0200 | 4e | Net long-term capital gain (loss) b. Attributable to Hawaii | 12 | N | | |
| 0205 | 4e | c. Attributable Elsewhere | 12 | N | | |
| 0210 | 5 | Net section 1231 gain (loss) (other than due to casualty or theft). b. Attributable to Hawaii | 12 | N | If attaching Schedule D-1, disqualify from e-file. | |
| 0215 | 5 | c. Attributable Elsewhere | 12 | N | | |
| 0220 | 6 | Other income (loss) (attach schedule). b. Attributable to Hawaii | 12 | N | If applicable, disqualify from e-file. | |
| 0225 | 6 | c. Attributable Elsewhere | 12 | N | | |
| DEDUCTIONS – Pro Rata Share Items | | | | | | |

| Field No | Sch K-1, N-35 Line No | Identification | Length | Description | Comments | C |
|---|-----------------------|---|--------|-------------|--|---|
| 0230 | 7 | Charitable contributions b. Attributable to Hawaii | 12 | N | | |
| 0235 | 7 | c. Attributable Elsewhere | 12 | N | | |
| 0240 | 8 | IRC section 179 expense deduction (attach schedule) b. Attributable to Hawaii | 12 | N | If applicable, disqualify from e-file. | |
| 0245 | 8 | c. Attributable Elsewhere | 12 | N | | |
| 0250 | 9 | Deductions related to portfolio income (loss) (attach schedule) b. Attributable to Hawaii | 12 | N | If applicable, disqualify from e-file. | |
| 0255 | 9 | c. Attributable Elsewhere | 12 | N | | |
| 0260 | 10 | Other deductions (attach schedule) b. Attributable to Hawaii | 12 | N | If applicable, disqualify from e-file. | |
| 0265 | 10 | c. Attributable Elsewhere | 12 | N | | |
| INVESTMENT INTEREST – Pro Rata Share Items | | | | | | |
| 0270 | 11a | Interest expense on investment debts. b. Attributable to Hawaii | 12 | N | Include on Form N-158, line 1. | |
| 0275 | 11a | c. Attributable Elsewhere | 12 | N | Include on Form N-158, line 1. | |
| 0280 | 11b | (1) Investment income included on lines 4a, 4b, 4c and 4f above. b. Attributable to Hawaii | 12 | N | | |
| 0285 | 11b | c. Attributable Elsewhere | 12 | N | | |
| 0290 | 11b | (2) Investment expense included on line 9 | 12 | N | | |

| Field No | Sch K-1, N-35 Line No | Identification | Length | Description | Comments | C |
|---------------------------------------|-----------------------|---|--------|-------------|--|---|
| | | above. b. Attributable to Hawaii | | | | |
| 0295 | | c. Attributable Elsewhere | 12 | N | | |
| CREDITS – Pro Rata Share Items | | | | | | |
| 0300 | 12a | Fuel Tax Credit for Commercial Fishers. b. Attributable to Hawaii | 12 | N | Form N-163, if applicable, disqualify from e-file. | |
| 0305 | 12b | Total cost of qualifying property for the Capital Goods Excise Tax Credit. b. Attributable to Hawaii | 12 | N | Form N-312, Part 1 | |
| 0310 | 12c | Amounts needed to claim the Enterprise Zone Tax Credit. b. Attributable to Hawaii | | | Form N-756 If applicable, disqualify from e-file. | |
| 0315 | 12d | Hawaii Low-Income Housing Tax Credit. b. Attributable to Hawaii | 12 | N | Form N- 586, if applicable, disqualify from e-file. | |
| 0320 | 12e | Credit for Employment of Vocational Rehabilitation Referrals. b. Attributable to Hawaii | 12 | N | Form N-884, if applicable, disqualify from e-file. | |
| 0325 | 12f | Motion Picture and Film Production Income Tax Credit: 1. Production costs qualifying for 4% tax credit. b. Attributable to Hawaii | 12 | N | Form N-316, if applicable, disqualify from e-file. | |
| 0330 | 12f | 2. Transient accommodations | 12 | N | Form N-316, if applicable, disqualify from e-file. | |

| Field No | Sch K-1, N-35 Line No | Identification | Length | Description | Comments | C |
|----------|-----------------------|---|--------|-------------|---|---|
| | | costs qualifying for a 7.25% credit. b. Attributable to Hawaii | | | | |
| 0335 | 12g | Technology Infrastructure Renovation Tax Credit | 12 | N | Form N-326, if applicable, disqualify from e-file. | |
| 0340 | 12h | High Technology Business Investment Tax Credit b. Attributable to Hawaii | 12 | N | Form N-318, if applicable, disqualify from e-file. | |
| 0345 | 12i | Tax Credit for Research Activities b. Attributable to Hawaii | 12 | N | Form N-319, if applicable, disqualify from e-file. | |
| 0350 | 12j | Individual Development Account Contribution Tax Credit. b. Attributable to Hawaii | 12 | N | Form N-320, if applicable, disqualify from e-file. | |
| 0355 | 12k | Hotel Construction and Remodeling Tax Credit. b. Attributable to Hawaii | 12 | N | Form N-314, Part II, if applicable, disqualify from e-file. | |
| 0360 | 12l | Total qualifying costs for the Drought Mitigating Water Storage Facility Tax Credit. b. Attributable to Hawaii | 12 | N | Form N-328, if applicable, disqualify from e-file. | |
| 0365 | 12m | Credit for School Repair & Maintenance. b. Attributable to Hawaii | 12 | N | Form N-330, if applicable, disqualify from e-file. | |
| 0370 | 12n | Ethanol Facility Tax Credit b. Attributable to Hawaii | 12 | N | Form N-324, if applicable, disqualify from e-file. | |
| 0375 | 12o | Renewable Energy | | | No Entry. | |

| Field No | Sch K-1, N-35 Line No | Identification | Length | Description | Comments | C |
|---|-----------------------|--|--------|-------------|--|---|
| | | Technologies Income Tax Credit b. Attributable to Hawaii | | | | |
| 0376 | 12p | Ko Olina Resort, Marina Attractions, and Educational Facilities Tax Credit | 12 | N | If applicable, disqualify from e-file | 1 |
| 0380 | 12q | Credit for Hawaii income tax withheld on Form N-288 | 12 | N | If attaching Form N-288, disqualify from e-file. | 1 |
| 0385 | 12r | Credit for Hawaii income tax withheld on Form N-4 (Nonresident shareholders only) | 12 | N | If attaching Form N-4, disqualify from e-file. | 1 |
| 0390 | 12s | Pro rata share income tax paid by the S Corp to states that do not recognize the S status. (Resident and part-year resident shareholders only). c. Attributable Elsewhere | 12 | N | | 1 |
| OTHER ITEMS – Pro Rata Share Items | | | | | | |
| 0395 | 13 | Property distributions (including cash) other than dividend distributions reported to you on Federal Form 1099-Div. b. Attributable to Hawaii | 12 | N | | |
| 0400 | 13 | c. Attributable Elsewhere | 12 | N | | |
| 0405 | 14 | Tax exempt interest income. b. Attributable to Hawaii | 12 | N | | |
| 0410 | 14 | c. Attributable | 12 | N | | |

| Field No | Sch K-1, N-35 Line No | Identification | Length | Description | Comments | C |
|--|-----------------------|--|--------|-------------|--|---|
| | | Elsewhere | | | | |
| 0415 | 15 | Other tax exempt income. b. Attributable to Hawaii | 12 | N | | |
| 0420 | 15 | c. Attributable Elsewhere | 12 | N | | |
| 0425 | 16 | Non-deductible expenses. b. Attributable to Hawaii | 12 | N | | |
| 0430 | 16 | c. Attributable Elsewhere | 12 | N | | |
| 0435 | 17 | Amount of loan repayments for Loans from Shareholders. b. Attributable to Hawaii | 12 | N | | |
| 0440 | 17 | c. Attributable Elsewhere | 12 | N | | |
| 0445 | 18a | Corporate adjustments (attach schedule). b. Attributable to Hawaii | 12 | N | If applicable, disqualify from e-file. | |
| 0450 | 18b | Personal adjustments. c. Attributable Elsewhere | 12 | N | | |
| 0455 | 19 | Interest penalty on early withdrawal of savings. c. Attributable Elsewhere | 12 | N | | |
| RECAPTURE OF TAX CREDITS – Pro Rata Share Items | | | | | | |
| 0460 | 20a | Recapture of Hawaii Low-Income Housing Tax Credit: From IRC section 42(j)(5) partnerships. b. Attributable to Hawaii | 12 | N | Form N-586, Part III, if applicable, disqualify from e-file. | |
| 0465 | 20b | Other than on line 20a. | 12 | N | Form N-586, Part III, if applicable, | |

| Field No | Sch K-1, N-35 Line No | Identification | Length | Description | Comments | C |
|--|-----------------------|---|--------|-------------|--|----------|
| | | b. Attributable to Hawaii | | | disqualify from e-file. | |
| 0470 | 21 | Capital Goods Excise Tax Credit Properties b. Attributable to Hawaii | | | No Entry. | |
| 0475 | 22 | High Technology Business Investment Tax Credit b. Attributable to Hawaii | 12 | N | Form N-318, Part III, if applicable, disqualify from e-file. | |
| SUPPLEMENTAL INFORMATION – Pro Rata Share Items | | | | | | |
| 0480 | 23 a | a to e - Supplemental information for items and amounts not included in lines 1 through 22 that are required to each shareholder. | 65 | AN | If more than 5 lines, disqualify from e-file. | 1 |
| 0485 | 23b | | 65 | AN | | |
| 0490 | 23c | | 65 | AN | | |
| 0495 | 23d | | 65 | AN | | |
| 0500 | 23e | | 65 | AN | | |
| | | Record Terminus | 1 | | Value "#" | |

Form 1099G

| Field No. | 1099G Line No | Identification | Length | Description | Comments | |
|--------------------------------|---------------|--------------------------|--------|-------------|--|--|
| HEADER SECTION | | | | | | |
| | | Byte Count | 4 | N | Required: enter number of bytes in unformatted record (4,861 maximum) | |
| | | Start of Record Sentinel | 4 | | Required Value "!!!!" | |
| 0000 | | Record ID Type | 6 | A | Required Value "FRM " | |
| 0001 | | Form Number | 6 | AN | Required Value "1099G " | |
| 0002 | | Page Number | 5 | AN | Required Value "PG01 " | |
| 0003 | | Primary SSN | 9 | N | Taxpayer Identification Number | |
| 0004 | | Filler | 1 | A | Blank | |
| 0005 | | Form/Schedule Number | 7 | N | Required Value "0000001" - "0000010" | |
| FORM 1099-G INFORMATION | | | | | | |
| 0008 | | Void Indicator | 1 | AN | "X" or blank | |
| 0010 | | Corrected Box | 1 | A | "X" or blank | |
| 0020 | | Payer's Name Control | 4 | AN | First 4 significant characters of payer's name, no leading or embedded spaces. Hyphen and ampersand okay. Spaces may be present as last two positions. | |
| 0030 | | Payer Name | 35 | AN | Allowable special characters are: (&), (-), (/), (,) (+) and blank | |
| 0040 | | Payer Name Line 2 | 35 | AN | In care of addressee, or address continuation. Allowable special characters are space, (&), (/), (-) and (%). | |
| 0050 | | Payer Address | 35 | AN | Allowable special characters are (&), (/), (-), (%), and (,). | |
| 0060 | | Payer City | 22 | AN | Space is allowed | |
| 0070 | | Payer State | 2 | A | Standard Postal State Abbreviations | |
| 0080 | | Payer Zip Code | 12 | N | Left justified | |
| 0085 | | Payer Telephone Number | 10 | N | | |

| Field No. | 1099G Line No | Identification | Length | Description | Comments | |
|-----------|---------------|---|--------|-------------|---|--|
| 0090 | | Payer's Federal identification number | 9 | N | | |
| 0100 | | Recipient's Identification Number | 9 | N | | |
| 0110 | | Recipient's Name | 35 | AN | Allowable special character is (-). | |
| 0120 | | Recipient's Address | 35 | AN | Allowable special characters are (&), (/), (-), (%), and (,). | |
| 0125 | | Recipient's Address Continuation | 35 | AN | | |
| 0130 | | Recipient's City | 22 | AN | Space is allowed | |
| 0140 | | Recipient's State | 2 | A | Standard Postal State Abbreviations | |
| 0150 | | Recipient's Zip Code | 12 | N | Left justified | |
| 0160 | | Account Number | 30 | AN | AN or Blank. | |
| 0170 | 1 | Unemployment Compensation | 12 | N | | |
| 0180 | 2 | State or local income tax refunds, credits, offsets | 12 | N | No entry | |
| 0190 | 3 | Tax year | 4 | N | No entry | |
| 0200 | 4 | Federal income tax withheld | 12 | N | | |
| 0220 | 6 | Taxable grants | 12 | N | No entry | |
| 0230 | 7 | Agriculture payments | 12 | N | No entry | |
| 0240 | 8 | Business income indicator | 1 | A | No entry | |
| 0250 | 9 | Hawaii income tax withheld | 12 | N | | |
| | | Record Terminus | 1 | | Value “#” | |

Form W-2

| Field No | W-2 Line No | Identification | Length | Description | Comments | |
|------------------------|-------------|--------------------------------|--------|-------------|---|--|
| HEADER SECTION | | | | | | |
| | | Byte Count | 4 | N | Required: enter number of bytes in unformatted record (4,861 maximum) | |
| | | Start of Record Sentinel | 4 | | Value “!!!!” | |
| 0000 | | Record ID Type | 6 | A | Value “FRM ” | |
| 0001 | | Form Number | 6 | AN | Value “W-2 ” | |
| 0002 | | Page Number | 5 | AN | Value “PG01 ” | |
| 0003 | | Primary SSN | 9 | N | Taxpayer Identification Number | |
| 0004 | | Filler | 1 | AN | Blank | |
| 0005 | | Form/Schedule Number | 7 | N | Required (0000001-0000050) | |
| W-2 INFORMATION | | | | | | |
| 0010 | | Corrected W-2 | 1 | AN | X or blank | |
| 0020 | A | Control number | 14 | AN | | |
| 0030 | A | Void Indicator | 1 | AN | X or blank | |
| 0040 | B | Employer Identification Number | 9 | N | | |
| 0045 | C | Employer Name Control | 4 | AN | First 4 characters of employer’s name | |
| 0050 | C | Employer Name Line 1 | 35 | AN | | |
| 0055 | C | Employer Name Line 2 | 35 | AN | | |
| 0060 | C | Employer Address | 35 | AN | | |
| 0070 | C | Employer City | 22 | AN | | |
| 0073 | C | Employer State | 2 | A | | |
| 0075 | C | Employer Zip Code | 12 | N | | |
| 0080 | D | Employee SSN | 9 | N | W-2 Social Security Number | |
| 0090 | E | Employee Name | 35 | AN | | |
| 0100 | F | Employee Address | 35 | AN | | |
| 0105 | F | Employee Address Continuation | 35 | AN | | |
| 0110 | F | Employee City | 22 | AN | | |
| 0113 | F | Employee State | 2 | AN | | |
| 0115 | F | Employee Zip Code | 12 | N | | |
| 0120 | 1 | Wages | 12 | N | | |
| 0130 | 2 | Withholding | 12 | N | | |
| 0140 | 3 | Social Security Wages | 12 | N | | |
| 0150 | 4 | Social Security Tax | 12 | N | | |

| Field No | W-2 Line No | Identification | Length | Description | Comments | |
|----------|-------------|----------------------------------|--------|-------------|-------------|--|
| 0160 | 5 | Medicare Wages and Tips | 12 | N | | |
| 0170 | 6 | Medicare Tax Withheld | 12 | N | | |
| 0180 | 7 | Social Security Tips | 12 | N | | |
| 0190 | 8 | Allocated Tips | 12 | N | | |
| 0200 | 9 | Advance EIC Payment | 12 | N | | |
| 0210 | 10 | Dependent Care Benefits | 12 | N | | |
| 0220 | 11 | Nonqualified Plans | 12 | N | | |
| 0242 | 12a | Employer's Use 1 | 6 | A | stmbnn | |
| 0244 | 12a | Employer's Use 1 Year | 2 | N | YY or Blank | |
| 0246 | 12a | Employer's Use 1 Amount | 12 | N | | |
| 0252 | 12b | Employer's Use 2 | 6 | A | | |
| 0254 | 12b | Employer's Use 2 Year | 2 | N | YY or Blank | |
| 0256 | 12b | Employer's Use 2 Amount | 12 | N | | |
| 0257 | 12c | Employer's Use 3 | 6 | A | | |
| 0258 | 12c | Employer's Use 3 Year | 2 | N | YY or Blank | |
| 0259 | 12c | Employer's Use 3 Amount | 12 | N | | |
| 0260 | 12d | Employer's Use 4 | 6 | A | | |
| 0261 | 12d | Employer's Use 4 Year | 2 | N | YY or Blank | |
| 0262 | 12d | Employer's Use 4 Amount | 12 | N | | |
| 0265 | 13 | Statutory employee indicator | 1 | AN | X or blank | |
| 0267 | 13 | Retirement plan Indicator | 1 | AN | X or blank | |
| 0269 | 13 | Third-party sick pay indicator | 1 | AN | X or blank | |
| 0270 | 14 | Other Deducts/ Benefits Type 1 | 8 | AN | Stmbnn | |
| 0272 | 14 | Other Deducts/ Benefits Amount 1 | 12 | N | | |
| 0280 | 14 | Other Deducts/ Benefits Type 2 | 8 | AN | | |
| 0282 | 14 | Other Deducts/ Benefits Amount 2 | 12 | N | | |
| 0290 | 14 | Other Deducts/ Benefits Type 3 | 8 | AN | | |
| 0292 | 14 | Other Deducts/ Benefits | 12 | N | | |

| Field No | W-2 Line No | Identification | Length | Description | Comments | |
|----------|-------------|----------------------------------|--------|-------------|--|----------|
| | | Amount 3 | | | | |
| 0300 | 14 | Other Deducts/ Benefits Amount 4 | 8 | AN | | 1 |
| 0302 | 14 | Other Deducts/ Benefits Type 4 | 12 | N | | 1 |
| 0370 | 15 | State name 1 | 2 | A | Standard postal state abbreviations, stmbnn or blank | |
| 0380 | 15 | Employer's State ID Number 1 | 14 | AN | | |
| 0390 | 16 | State Wages 1 | 12 | N | | |
| 0400 | 17 | State Income Tax 1 | 12 | N | | |
| 0405 | 18 | Local Wages/ Tips 1 | 12 | N | | |
| 0407 | 19 | Local Income Tax 1 | 12 | N | | |
| 0410 | 20 | Name of locality 1 | 9 | AN | | |
| 0440 | 15 | State Name 2 | 2 | A | Standard postal state abbreviations | |
| 0450 | 15 | Employer's State ID Number 2 | 14 | AN | | |
| 0460 | 16 | State Wages 2 | 12 | N | | |
| 0470 | 17 | State Income Tax 2 | 12 | N | | |
| 0475 | 18 | Local Wages/ Tips 2 | 12 | N | | |
| 0477 | 19 | Local Income Tax 2 | 12 | N | | |
| 0480 | 20 | Name of Locality 2 | 9 | AN | | |
| 0490 | 15 | State name 3 | 2 | A | Standard postal state abbreviations, stmbnn or blank | 1 |
| 0500 | 15 | Employer's State ID Number 3 | 14 | AN | | 1 |
| 0515 | 16 | State Wages 3 | 12 | N | | 1 |
| 0520 | 17 | State Income Tax 3 | 12 | N | | 1 |
| 0525 | 18 | Local Wages/ Tips 3 | 12 | N | | 1 |
| 0527 | 19 | Local Income Tax 3 | 12 | N | | 1 |
| 0530 | 20 | Name of locality 3 | 9 | AN | | 1 |
| 0540 | 15 | State name 4 | 2 | A | Standard postal state abbreviations, stmbnn or blank | 1 |
| 0550 | 15 | Employer's State ID Number 4 | 14 | AN | | 1 |
| 0560 | 16 | State Wages 4 | 12 | N | | 1 |
| 0570 | 17 | State Income Tax 4 | 12 | N | | 1 |
| 0575 | 18 | Local Wages/ Tips 4 | 12 | N | | 1 |
| 0577 | 19 | Local Income Tax 4 | 12 | N | | 1 |
| 0580 | 20 | Name of locality 4 | 9 | AN | | 1 |
| 0590 | | W-2 Indicator | 1 | A | "N" = non-standard (for altered, | |

| Field No | W-2 Line No | Identification | Length | Description | Comments | |
|----------|-------------|-----------------|--------|-------------|--|--|
| | | | | | typed or handwritten forms) “S” = standard W-2 | |
| | | Record Terminus | 1 | | Value “#” | |

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Form W-2G

| Field No. | W-2G Line No | Identification | Length | Description | Comments | |
|------------------------------|--------------|-----------------------------|--------|-------------|--|--|
| HEADER SECTION | | | | | | |
| | | Byte Count | 4 | N | Required: enter number of bytes in unformatted record (4,861 maximum) | |
| | | Start of Record Sentinel | 4 | A | Required Value "!!!!" | |
| 0000 | | Record Id Type | 6 | A | Required Value "FRM " | |
| 0001 | | Form Number | 6 | AN | Required Value "W-2G " | |
| 0002 | | Page Number | 5 | AN | Required Value "PG01 " | |
| 0003 | | Primary SSN | 9 | N | Taxpayer Identification Number | |
| 0004 | | Filler | 1 | A | Blank | |
| 0005 | | Form/Schedule Number | 7 | N | Required Value "0000001" - "0000030" | |
| FORM W-2G INFORMATION | | | | | | |
| 0015 | | Payer Name Control | 4 | AN | First 4 characters of payer's name | |
| 0020 | | Payer Name | 35 | AN | Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), plus (+), and blank () | |
| 0021 | | Payer Name Line 2 | 35 | AN | In care of addresses, or address continuation. Allowable special characters are space, ampersand, slash, hyphen and percent (%). | |
| 0022 | | Payer's Address | 35 | AN | Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%) and literal "NONE" | |
| 0023 | | Payer's City | 22 | AN | Allowable special character is space | |
| 0024 | | Payer's State | 2 | A | (Standard Postal State Abbreviations) or period (.) | |
| 0025 | | Payer's Zip Code | 12 | N | Left-justified | |
| 0026 | | Payer Identification Number | 9 | N | | |
| 0030 | | Payer Telephone Number | 10 | N | | |

| Field No. | W-2G Line No | Identification | Length | Description | Comments | |
|-----------|--------------|--------------------------------|--------|-------------|--|--|
| 0040 | 1 | Gross Winnings, etc. | 12 | N | | |
| 0050 | 2 | Withholding | 12 | N | | |
| 0080 | 3 | Type of Wager | 13 | AN | | |
| 0090 | 4 | Date Won | 8 | DT | YYYYMMDD | |
| 0100 | 5 | Transaction | 13 | AN | | |
| 0105 | 6 | Race | 13 | AN | | |
| 0120 | 7 | Winnings from Identical Wagers | 12 | N | | |
| 0130 | 8 | Cashier | 13 | AN | | |
| 0140 | | Winner's Name | 35 | AN | Allowable special character is hyphen | |
| 0142 | | Winner's Address | 35 | AN | Allowable special characters are ampersand (&), hyphen (-), slash (/), comma (,), percent (%) and literal "NONE" | |
| 0143 | | Winner's Address Continuation | 35 | AN | | |
| 0144 | | Winner's City | 22 | AN | Allowable special character is space | |
| 0146 | | Winner's State | 2 | AN | Standard Postal State Abbreviations or period (.) | |
| 0148 | | Winner's Zip Code | 12 | N | Left-justified | |
| 0150 | 9 | SSN | 9 | N | W-2G Social Security Number | |
| 0160 | 10 | Window | 13 | AN | | |
| 0180 | 11 | First I.D. | 13 | AN | | |
| 0190 | 12 | Second I.D. | 13 | AN | | |
| 0200 | 13 | State Name | 2 | A | Standard Postal State Abbreviation | |
| 0201 | 13 | Payer's State I.D. No. | 14 | AN | | |
| 0210 | 14 | State Income Tax Withheld | 12 | N | | |
| 0220 | | W-2G Indicator | 1 | A | "N" = non-standard (for altered, typed or handwritten forms) "S" = standard W-2G | |
| | | Record Terminus | 1 | | Value "#" | |

Form 1099R

| Field No. | 1099R Line No | Identification | Length | Description | Comments | |
|--------------------------------|---------------|----------------------------------|--------|-------------|---|--|
| HEADER SECTION | | | | | | |
| | | Byte Count | 4 | N | Required: enter number of bytes in unformatted record (4,861 maximum) | |
| | | Start of Record Sentinel | 4 | A | Required Value "!!!!" | |
| 0000 | | Record Id Type | 6 | A | Required Value "FRM " | |
| 0001 | | Form Number | 6 | AN | Required Value "1099R " | |
| 0002 | | Page Number | 5 | AN | Required Value "PG01 " | |
| 0003 | | Primary SSN | 9 | N | Taxpayer Identification Number | |
| 0004 | | Filler | 1 | A | Blank | |
| 0005 | | Form/Schedule Number | 7 | N | Required Value "0000001" - "0000020" | |
| FORM 1099-R INFORMATION | | | | | | |
| 0010 | | Corrected Box | 1 | A | "X" or blank | |
| 0015 | | Payer Name Control | 4 | A | First 4 characters of payer's name | |
| 0020 | | Payer Name | 35 | AN | | |
| 0025 | | Payer Name Line 2 | 35 | AN | | |
| 0030 | | Payer Address | 35 | AN | | |
| 0040 | | Payer City | 22 | AN | | |
| 0042 | | Payer State | 2 | A | Standard postal state abbreviations or period. | |
| 0044 | | Payer Zip Code | 12 | N | Left-justified | |
| 0050 | | Payer Identification Number | 9 | N | | |
| 0060 | | SSN | 9 | N | | |
| 0070 | | Recipient's Name | 35 | AN | | |
| 0080 | | Recipient's Address | 35 | AN | | |
| 0085 | | Recipient's Address Continuation | 35 | AN | | |
| 0090 | | Recipient's City | 22 | AN | | |
| 0092 | | Recipient's State | 2 | A | Standard postal state abbreviations or period. | |
| 0094 | | Recipient's Zip Code | 12 | N | Left-justified | |
| 0100 | | Account Number | 30 | AN | AN or Blank. | |
| 0110 | 1 | Gross Distribution | 12 | N | | |

| Field No. | 1099R Line No | Identification | Length | Description | Comments | |
|-----------|---------------|---|--------|-------------|-------------------------------------|--|
| 0120 | 2a | Taxable Amount | 12 | N | | |
| 0130 | 2b | Tax Amount not determined | 1 | A | “X” or Blank. | |
| 0140 | 2b | Total Distribution Indicator | 1 | A | “X” or Blank. | |
| 0150 | 3 | Tax Amount for Capital Gain | 12 | N | | |
| 0160 | 4 | Withholding | 12 | N | | |
| 0170 | 5 | Employee Contributions/ Insurance premiums | 12 | N | | |
| 0180 | 6 | Unrealized Securities Appreciation | 12 | N | | |
| 0190 | 7 | Distribution Code | 2 | AN | . | |
| 0200 | 7 | IRA/SEP/SIMPLE Ind. | 1 | A | “X” or blank. | |
| 0210 | 8 | Other Distribution | 12 | N | | |
| 0220 | 8 | Recipient’s Other Distribution Percentage | 6 | R | | |
| 0230 | 9a | Recipient’s Total Distribution Percentage | 6 | R | | |
| 0231 | 9b | Recipient’s Total Contributions | 12 | N | | |
| 0240 | 10(1) | State Income Tax Withheld – 1 | 12 | N | | |
| 0246 | 11(1) | State Name – 1 | 2 | A | Standard Postal State Abbreviations | |
| 0250 | 11(1) | Payer State I.D. No. –1 | 14 | AN | | |
| 0255 | 12(1) | State Distribution - 1 | 12 | N | | |
| 0260 | 13(1) | Local Income Tax Withheld – 1 | 12 | N | | |
| 0270 | 14(1) | Name of Locality – 1 | 9 | AN | | |
| 0275 | 15(1) | Local Distribution – 1 | 12 | N | | |
| 0280 | 10(2) | State Income Tax Withheld – 2 | 12 | N | | |
| 0286 | 11(2) | State Name – 2 | 2 | A | Standard Postal State Abbreviations | |
| 0290 | 11(2) | Payer State I.D. No. – 2 | 14 | AN | | |
| 0300 | 12(2) | State Distribution – 2 | 12 | N | | |
| 0310 | 13(2) | Local Income Tax Withheld – 2 | 12 | N | | |
| 0320 | 14(2) | Name of Locality – 2 | 9 | AN | | |

| Field No. | 1099R Line No | Identification | Length | Description | Comments | |
|-----------|---------------|------------------------|--------|-------------|---|--|
| 0330 | 15(2) | Local Distribution – 2 | 12 | N | | |
| 0340 | | 1099-R Indicator | 1 | A | "N" = non-standard (for altered, typed or handwritten forms) "S" = standard 1099-R | |
| | | Record Terminus | 1 | | Value “#” | |

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19. Acknowledgement Record Layout

The IRS will be handling the state acknowledgements. See the format below.

TRANA Outer

| Field # | Position | Data | Description | Field Info | Length |
|---------|----------|---|------------------------------|-------------------------------|--------|
| | | | | | |
| | 1 | 0120 | Byte Count | | 4 |
| | 5 | **** | Record Sentinel | | 4 |
| 0000 | 9 | TRANAb | Tran A Identifier (All Caps) | | 6 |
| 0010 | 15 | 36821 | EIN of Transmitter | On Form 8633 | 9 |
| 0020 | 24 | State of Hawaii Department of Taxation | Transmitter Name | | 35 |
| 0030 | 59 | PREPARER'S AGENT | Transmitter Type | | 16 |
| 0040 | 75 | "D" = Memphis | Processing Site | | 1 |
| 0050 | 76 | | Transmission Date | Date file is built - YYYYMMDD | 8 |
| 0060 | 84 | | ETIN of State + Use Code | On Form 8633 | 7 |
| 0070 | 91 | | Julian Date | Blank | 3 |
| 0080 | 94 | 01 - ? | Transmission Seq. | Files Per Day | 2 |
| 0090 | 96 | A | Transmission Format | A = ASCII | 1 |
| 0100 | 97 | F | Record Type | F = Fixed / V = Variable | 1 |
| 0110 | 98 | | EFIN Of Transmitter | Blank | 6 |
| 0120 | 104 | | Filler | Blank | 5 |
| 0130 | 109 | | Reserved | Blank | 1 |
| 0140 | 110 | | Reserved | Blank | 1 |
| 0150 | 111 | | Reserved | Blank | 6 |
| 0160 | 117 | T or P | Production - Test | T = Test / P = Production | 1 |
| 0170 | 118 | Z | Transmission Type Code | Z = State Acknowledgement | 1 |
| 0180 | 119 | | Reserved | Blank | 1 |
| | 120 | # | Terminus | | 1 |

TRANB Outer

| Field # | Position | Data | Description | Field Info | Length |
|---------|----------|--------------------------|--|--------------|--------|
| | 1 | 0120 | Byte Count | | 4 |
| | 5 | **** | Record Sentinel | | 4 |
| 0000 | 9 | TRANBb | Tran B Identifier (All Caps) | | 6 |
| 0010 | 15 | 36721 | EIN of Transmitter (Must match TRANA Record) | | 9 |
| 0020 | 24 | 830 Punchbowl St | Transmitter Address | | 35 |
| 0030 | 59 | Honolulu HI 96813 | Transmitter Type | | 35 |
| 0040 | 94 | 8085871740 | Transmitter Phone | | 10 |
| 0050 | 104 | | Filler | Blank | 16 |
| | 120 | # | Terminus | | 1 |
| | | | | | |

TRANA Inner

| Field # | Position | Data | Description | Field info | Length |
|---------|----------|-------------------------|-------------------------------|-------------------------------|--------|
| | | | | | |
| | 1 | 0120 | Byte Count | | 4 |
| | 5 | **** | Record Sentinel | | 4 |
| 0000 | 9 | TRANAb | Tran A Identifier (All Caps) | | 6 |
| 0010 | 15 | | EIN of Transmitter | | 9 |
| 0020 | 24 | | Transmitter Name (Mailbox ID) | | 35 |
| 0030 | 59 | PREPARER'S AGENT | Transmitter Type | | 16 |
| 0040 | 75 | "D" = Memphis | Processing Site | | 1 |
| 0050 | 76 | | Transmission Date | Date file is built - YYYYMMDD | 8 |
| 0060 | 84 | | ETIN of Transmitter | | 7 |
| 0070 | 91 | | Julian Date | | 3 |
| 0080 | 94 | | Transmission Seq. | | 2 |
| 0090 | 96 | A | Transmission Format | A = ASCII | 1 |
| 0100 | 97 | F | Record Type | F = Fixed / V = Variable | 1 |
| 0110 | 98 | | EFIN Of Transmitter | | 6 |
| 0120 | 104 | | Filler | Blank | 5 |
| 0130 | 109 | | Reserved | Blank | 1 |
| 0140 | 110 | | Reserved | Blank | 1 |
| 0150 | 111 | | Reserved | Blank | 6 |
| 0160 | 117 | T or P | Production - Test | T = Test / P = Production | 1 |
| 0170 | 118 | Z | Transmission Type Code | Z = State Acknowledgement | 1 |
| 0180 | 119 | | Reserved | Blank | 1 |
| | 120 | # | Terminus | | 1 |

TRANB Inner

| Field # | Position | Data | Description | Field Info | Length |
|---------|----------|---------------|------------------------------|--------------|--------|
| | 1 | 0120 | Byte Count | | 4 |
| | 5 | **** | Record Sentinel | | 4 |
| 0000 | 9 | TRANBb | Tran A Identifier (All Caps) | | 6 |
| 0010 | 15 | | EIN of Transmitter | | 9 |
| 0020 | 24 | | Transmitter Address | | 35 |
| 0030 | 59 | | Transmitter City State ZIP | | 35 |
| 0040 | 94 | | Transmitter Phone | Blank | 10 |
| 0050 | 104 | | Filler | Blank | 16 |
| | 120 | # | Terminus | | 1 |

ACK Key Record

| Field # | Position | Data | Description | Field Info | Length |
|---------|----------|---------------|--|---------------|--------|
| | 1 | 0120 | Byte Count | | 4 |
| | 5 | **** | Record Sentinel | | 4 |
| 0000 | 9 | ACKbbb | ACK Record ID | | 6 |
| 0005 | 15 | | Reserved IP Addr Code | Blank | 1 |
| 0010 | 16 | | EIC Indicator | Blank | 1 |
| 0020 | 17 | | Primary SSN | | 9 |
| 0030 | 26 | | RSN: Numeric ETIN (5) Transmitter Use Code (2) Julian Date (3) Trans Seq Number (2) Seq Num for Return (4) | | 16 |
| 0040 | 42 | | Refund or Balance Due field from return | Blank | 12 |
| 0050 | 54 | | "A" = Accepted "R" = Rejected "D" = Duplicate | | 1 |
| 0060 | 55 | | Duplicate Code | Blank | 3 |
| 0065 | 58 | | PIN Presence Indicator | Blank | 1 |
| 0070 | 59 | | EFT Code | Blank | 1 |
| 0080 | 60 | | Date Accepted | YYYYMMDD | 8 |
| 0090 | 68 | | Return DCN | | 14 |
| 0100 | 82 | | Number of Error Records | Numeric 00-96 | 2 |
| 0110 | 84 | | FOUO RET SEQ NUM | Blank | 13 |
| 0112 | 97 | | State DD Ind | Blank | 1 |
| 0115 | 98 | | Payment Acknowledgment | Blank | 15 |
| 0117 | 113 | | Date of Birth Validation | Blank | 1 |
| 0118 | 114 | | Filler | Blank | 1 |
| 0119 | 115 | | State Only Code | Blank | 2 |
| 0120 | 117 | | Debt Code | Blank | 1 |
| 0130 | 118 | HI | State Packet Code | | 2 |
| | 120 | # | Record Terminus Character | | 1 |

ACK Error Record

| Field # | Position | Data | Description | Field Info | Length |
|---------|----------|--|---------------------------------|------------|--------|
| | 1 | 0120 | Byte Count | | 4 |
| | 5 | **** | Start of Record Sentinel | | 4 |
| 0000 | 9 | ACKRbb | Record ID | | 6 |
| 0010 | 15 | Numeric (Must match ACK Key Record) | Primary Taxpayer SSN | | 9 |
| 0020 | 24 | | Reserved | Blank | 7 |
| 0030 | 31 | | Error Record Sequence Number | Blank | 2 |
| 0040 | 33 | | Error Form Record ID | Blank | 6 |
| 0050 | 39 | | Error Form Record Type | Blank | 6 |
| 0060 | 45 | PG00b | Error Form Page Number | | 5 |
| 0070 | 50 | 0000001 | Error Form Occurrence Number | | 7 |
| 0080 | 57 | | Error Field Sequence Number | Blank | 4 |
| 0090 | 61 | Numeric, Refer to HI Reject Codes | Error Code | | 4 |
| 0100 | 65 | | Filler | Blank | 55 |
| | 120 | # | Record Terminus Character | | 1 |

ACK Recap Record Inner

| Field # | Position | Data | Description | Field Info | Length |
|---------|----------|-----------------|---|---|--------|
| | 1 | "0120" | Byte Count | | 4 |
| | 5 | "*****" | Start of Record Sentinel | | 4 |
| 0000 | 9 | "RECAPb" | Record ID | | 6 |
| 0010 | 15 | | Filler | Blank | 8 |
| 0020 | 23 | | Total EFT Count | Blank | 6 |
| 0030 | 29 | | Total Return Count | Return count for ETIN (Total ACK Key count) | 6 |
| 0040 | 35 | | ETIN + Use Code (Transmitter) | | 7 |
| 0050 | 42 | | Julian Date of Transmission | | 3 |
| 0060 | 45 | | Transmission Sequence Number for Julian Date | | 2 |
| 0070 | 47 | | Total Accepted Returns | Accepted for ETIN | 6 |
| 0080 | 53 | | Total Duplicated Returns | Blank | 6 |
| 0090 | 59 | | Total Rejected Returns | Rejected for ETIN | 6 |
| 0100 | 65 | | Total Duplicated EFT | Blank | 6 |
| 0110 | 71 | | Computed EFT Count | Blank | 6 |
| 0120 | 77 | | Computed Return Count | Blank | 6 |
| 0130 | 83 | | Total State Only Return Count | Blank | 6 |

| | | | | | |
|------|-----|---|---------------------------|----------------|----|
| 0135 | 89 | | Total Accepted State Only | Blank | 6 |
| 0137 | 95 | | Filler | Blank | 5 |
| 0140 | 100 | | Acknowledgement file name | IRS Determined | 20 |
| | 120 | # | Record Terminus Character | Sort by ETIN | 1 |

ACK Recap Record Outer

| Field # | Position | Data | Description | Field Info | Length |
|---------|----------|----------|--|-------------------------------|--------|
| | 1 | "0120" | Byte Count | | 4 |
| | 5 | "*****" | Start of Record Sentinel | | 4 |
| 0000 | 9 | "RECAPb" | Record ID | | 6 |
| 0010 | 15 | | Filler | Blank | 8 |
| 0020 | 23 | | Total EFT Count | Blank | 6 |
| 0030 | 29 | | Total Return Count | Total of Inner envelopes | 6 |
| 0040 | 35 | | ETIN + Use Code (State ETIN) | Must Match TRANA Outer record | 7 |
| 0050 | 42 | | Julian Date of Transmission | Blank | 3 |
| 0060 | 45 | | Transmission Sequence Number for Julian Date | Blank | 2 |
| 0070 | 47 | | Total Accepted Returns | | 6 |
| 0080 | 53 | | Total Duplicated Returns | | 6 |
| 0090 | 59 | | Total Rejected Returns | | 6 |
| 0100 | 65 | | Total Duplicated EFT | Blank | 6 |
| 0110 | 71 | | Computed EFT Count | Blank | 6 |
| 0120 | 77 | | Computed Return Count | Blank | 6 |
| 0130 | 83 | | Total State Only Return Count | Blank | 6 |
| 0135 | 89 | | Total Accepted State Only | Blank | 6 |
| 0137 | 95 | | Filler | Blank | 5 |
| 0140 | 100 | | Acknowledgement file name | Must be blank | 20 |
| | 120 | # | Record Terminus Character | | 1 |

Backup Acknowledgement System

| Field Number | Identification | Length | Description | Comments |
|--|---|--------|-------------|----------------------------------|
| State Header Record (One per transmission for each Transmitter Mailbox #(i.e. ETIN#)) | | | | |
| 1 | Byte Count | 4 | A | Value "0021" |
| 2 | Header ID | 5 | A | Value "BEGIN" |
| 3 | Batch Count by Transmitter Mailbox # | 5 | A | |
| 4 | Transmitter Mailbox # Left justified | 5 | AN | From Generic Record Field 0052 a |
| 5 | State ID | 2 | A | Value "HI" |
| State Detail Record (One or more per transmission for each Transmitter Mailbox #) | | | | |
| 6 | Byte Count | 4 | A | Value "0058" |
| 7 | Transmitter Mailbox # Left justified | 5 | AN | |
| 8 | State ID | 2 | A | Value "HI" |
| 9 | Electronic Filer EFIN # | 6 | N | Value Numeric |
| 10 | Batch and Serial # from DCN | 5 | N | Value Numeric |
| 11 | SSN of Primary Taxpayer | 9 | N | Value Numeric |
| 12 | Julian Date | 3 | N | Value Numeric |
| 13 | Acceptance Code | 1 | A | |
| 14 | EFT Code | 1 | N | Will not be used |
| 15 | Error Code #1 | 3 | N | |
| 16 | Error Code #2 | 3 | N | |
| 17 | RSN | 16 | N | From Generic Record Field 0023 |
| State Trailer Record (One per transmission for each Transmitter Mailbox #) | | | | |
| 18 | Byte Count | 4 | A | Value "0019" |
| 19 | End ID | 3 | A | Value "END" |
| 20 | Batch Count by Transmitter Mailbox # | 5 | N | |
| 21 | Transmitter Mailbox # Left justified | 5 | AN | |
| 22 | State ID | 2 | A | Value "HI" |

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20. Reject Codes

Note: For the most part, the definition of "invalid" means a numeric field contained characters, the field exceeded the required length, or data was negative when it should not be.

Summary of Changes to Reject Codes for 2005

Added: **December 9, 2005**

| | <u>field no.</u> |
|--|------------------|
| • Form N-15 | |
| ○ 0370 Invalid Total Income supplemental gains or (losses) amount. | 0420 |
| ○ 0371 Invalid Hawaii Income supplemental gains or (losses) amount. | 0425 |
| ○ 0376 Invalid Total Income pensions and annuities amount. | 0440 |
| ○ 0377 Invalid Hawaii Income pensions and annuities amount. | 0445 |
| ○ 0394 Invalid Total Income certain business expenses amount. | 0500 |
| ○ 0395 Invalid Hawaii Income certain business expenses amount. | 0505 |
| ○ 0412 Invalid Total Income moving expenses amount. | 0540 |
| ○ 0413 Invalid Hawaii Income moving expenses amount. | 0545 |
| ○ 0437 Invalid Total Income alimony paid amount. | 0590 |
| ○ 0438 Invalid Hawaii Income alimony paid amount. | 0595 |
| ○ 0449 Invalid Total Income exceptional trees deduction amount. | 0620 |
| ○ 0450 Invalid Hawaii Income exceptional trees deduction amount. | 0625 |
| ○ 0472 Invalid Casualty and theft losses amount. | 0680 |
| ○ 0520 Invalid Credit for Child Passenger Restraint System(s) amount. | 0790 |
| ○ 0540 Invalid Contribution to domestic violence / child abuse and neglect funds amount. No entry allowed. | 0830 |
| ○ 0575 Invalid Year Spouse died. | 0310b |
| ○ 0578 Invalid DHS, etc. exemptions. | 0310t |
| ○ 0581 More than two errors on the generic record were found for this taxpayer. | |
| ○ 0584 Invalid Total Exemptions for Taxpayer and Spouse. | 0310g |
| ○ 0585 Invalid Number of Dependent Children. | 0310h |
| ○ 0586 Invalid Number of Other Dependents. | 0310i |
| ○ 0587 Invalid Total Number of Exemptions. | 0310j |

Added: **January 18, 2006**

| | |
|---------------------------------|-------------|
| • Form N-11 and N-15 | |
| ○ 0900 Invalid Hawaii Return ID | N-11 0305 h |
| ○ 0900 Invalid Hawaii Return ID | N-15 0310 x |

N-11

| | |
|------|---|
| 0001 | Invalid SSN on N-11 generic record. |
| 0003 | Specified length of the generic record does not match the byte count. |
| 0006 | Invalid state code |
| 0009 | Invalid Julian date |
| 0012 | Invalid Hawaii filing status code |

0015 Invalid spouse's SSN
 0018 Invalid DCN on generic record
 0021 Invalid RSN
 0024 Invalid Federal AGI Amount
 0027 Invalid Wage Difference Amount
 0030 Invalid Out-of-State Bonds Amount
 0033 Invalid Other Additions Amount
 0036 Invalid Federal AGI=HI Additions Amount
 0039 Invalid Pension Subtractions Amount
 0042 Invalid Social Security Benefits Amount
 0045 Invalid Reserve-Guard Pay Amount
 0048 Invalid Individual Housing Amount
 0051 Invalid Other Subtractions Amount
 0054 Invalid Total Subtractions Amount
 0057 Invalid Hawaii AGI 1 Amount
 0060 Invalid Medical Deduction Amount
 0063 Invalid Taxes Deduction Amount
 0066 Invalid Interest Deduction Amount
 0069 Invalid Contributions Amount
 0072 Invalid Casualty Losses Amount
 0075 Invalid Miscellaneous Deductions Amount
 0078 Invalid Total Deductions Amount
 0081 Invalid AGI Less Deductions Amount
 0084 Invalid Exemption Amount
 0087 Invalid Taxable Income Amount
 0090 Invalid Net LT Capital Gain Amount
 0093 Invalid Tax Liability Amount
 0096 Invalid Total Non-Refundable Credits.
 0099 Invalid Balance
 0102 Invalid Tax Withheld Amount
 0105 Invalid Estimated Tax
 0108 Invalid Estimated From Prior Year
 0111 Invalid Paid with Extension Amount
 0114 Invalid Low-income Credit
 0117 Invalid Renter's Credit
 0120 Invalid Dependent Care Credit
 0123 Invalid Child Car Seat Credit. No entry.
 0126 Invalid Total Payments
 0129 Invalid Overpaid Amount
 0132 Invalid Refund Request Amount
 0136 Invalid Apply to Estimated Tax Amount
 0139 Invalid Balance Due
 0142 Invalid Estimated Tax Penalty Amount
 0146 Invalid Schedule C Amount
 0149 Invalid Schedule E Amount
 0152 Invalid Schedule F Amount

0155 Invalid Preparer's FEIN
 0158 Invalid Preparer's Zip
 0161 Missing Primary Last Name
 0164 Invalid Adjusted Gross Income
 0167 Invalid Year Spouse Died
 0170 Invalid Total Exemptions for Taxpayer and Spouse
 0173 Invalid Number of Dependent Children
 0176 Invalid Number of Other Dependents
 0179 Invalid Total Number of Exemptions
 0182 Invalid DHS Exemptions
 0188 Invalid Total Additions Amount
 0191 Duplicate DCN. N11 and any corresponding attachments were not saved.
 0194 Oval was filled in for address change but the Address information is missing.
 0197 Oval was filled in for address change and the Zip Code is present but the City is missing.
 0200 Oval was filled in for address change and the Zip Code is present but the State is missing.
 0206 Invalid Designee Phone Number
 0209 Invalid General Income Credit. No entry.
 0212 Invalid Total Refundable Credits from CR.
 0218 Invalid Overpayment Less Application of Estimated
 0221 Invalid N-168 checkbox. No entry allowed.
 0224 More than two errors on the generic record were found for this taxpayer.
 0227 Invalid Total special fund contributions amount.
 0900 Invalid Hawaii Return ID

N-15

0300 Invalid SSN on N-15 generic record.
 0303 Specified length of the generic record does not match the byte count.
 0306 Invalid Julian date
 0309 Invalid DCN on generic record
 0310 Invalid RSN
 0314 Invalid state code
 0317 Invalid spouse's SSN
 0320 Invalid Hawaii filing status code
 0323 Oval was not filled in for Part-Year Resident or oval was not filled in for Nonresident or oval was not filled in for Nonresident Alien.
 0327 Invalid Total Income wages, salaries, tips, etc. total amount.
 0330 Invalid Hawaii Income wages, salaries, tips, etc. total amount.
 0333 Invalid Total Income interest income amount.
 0336 Invalid Hawaii Income interest income amount.
 0339 Invalid Total Income ordinary dividends amount.
 0342 Invalid Hawaii Income ordinary dividends amount.
 0345 Invalid Total Income state income tax refund amount.

0348 Invalid Hawaii Income state income tax refund amount.
 0351 Invalid Total Income alimony received amount.
 0354 Invalid Hawaii Income alimony received amount.
 0357 Invalid Total Income business or farm income (loss) amount.
 0360 Invalid Hawaii Income business or farm income (loss) amount.
 0361 Invalid Total Income capital gain (loss) amount.
 0362 Invalid Hawaii Income capital gain (loss) amount.
 0363 Invalid Total Income IRA distributions amount.
 0369 Invalid Hawaii Income IRA distributions amount.
 0370 Invalid Total Income supplemental gains or (losses) amount.
 0371 Invalid Hawaii Income supplemental gains or (losses) amount.
 0372 Invalid Total Income rents, royalties, partnerships, estates,
 trusts, etc. amount.
 0375 Invalid Hawaii Income rents, royalties, partnerships, estates, trusts etc.
 amount.
 0376 Invalid Total Income pensions and annuities amount.
 0377 Invalid Hawaii Income pensions and annuities amount.
 0378 Invalid Total Income unemployment compensation (insurance)
 amount.
 0381 Invalid Hawaii Income unemployment compensation (insurance)
 amount.
 0382 Invalid Total other income amount.
 0383 Invalid Hawaii other income amount.
 0384 Invalid Total Income total amount.
 0387 Invalid Hawaii Income total amount.
 0390 Invalid Total Income Educator Expenses amount.
 0393 Invalid Hawaii Income Educator Expenses amount.
 0394 Invalid Total Income certain business expenses amount.
 0395 Invalid Hawaii Income certain business expenses amount.
 0396 Invalid Total Income IRA deduction amount.
 0399 Invalid Hawaii Income IRA deduction amount.
 0402 Invalid Total Income student loan interest deduction amount.
 0405 Invalid Hawaii Income student loan interest deduction amount.
 0408 Invalid Total Income health savings account deduction amount.
 0411 Invalid Hawaii Income health savings account deduction amount.
 0412 Invalid Total Income moving expenses amount.
 0413 Invalid Hawaii Income moving expenses amount.
 0414 Invalid Total Income one-half of self-employment tax amount.
 0417 Invalid Hawaii Income one-half of self-employment tax amount.
 0420 Invalid Total Income self-employed health insurance deduction
 amount.
 0423 Invalid Hawaii Income self-employed health insurance deduction
 amount.
 0427 Invalid Total Income self-employed SEP, SIMPLE, and qualified
 plans amount.
 0430 Invalid Hawaii Income self-employed SEP, SIMPLE, and qualified

plans amount.

0433 Invalid Total Income penalty on early withdrawal of savings amount.

0436 Invalid Hawaii Income penalty on early withdrawal of savings amount.

0437 Invalid Total Income alimony paid amount.

0438 Invalid Hawaii Income alimony paid amount.

0439 Invalid Total Income payments to an individual housing account amount.

0442 Invalid Hawaii Income payments to an individual housing account amount.

0445 Invalid Total Income military reserve or Hawaii National Guard duty pay amount.

0448 Invalid Hawaii Income military reserve or Hawaii National Guard duty pay amount.

0449 Invalid Total Income exceptional trees deduction amount.

0450 Invalid Hawaii Income exceptional trees deduction amount.

0451 Invalid Total Income total adjustments amount.

0453 Invalid Hawaii Income total adjustments amount.

0455 Invalid Total adjusted gross income amount.

0456 Invalid Hawaii adjusted gross income amount.

0459 Invalid Ratio of Hawaii AGI to Total AGI amount.

0462 Invalid Medical and Dental expenses amounts.

0465 Invalid Taxes amount.

0468 Invalid Interest expense amount.

0469 Invalid Contributions amount.

0470 Invalid Miscellaneous deductions amount.

0471 Invalid Total Itemized Deductions amount.

0472 Invalid Casualty and theft losses amount.

0474 Invalid Standard Deduction amount.

0477 Invalid Prorated Standard Deduction amount.

0480 Invalid Hawaii AGI less deductions amount.

0483 Invalid Exemptions amount.

0486 Invalid Prorated Exemption(s) amount.

0489 Invalid Taxable Income amount.

0492 Invalid Net Capital gains amount.

0495 Invalid Total Tax liability amount.

0498 Invalid Total Nonrefundable tax credits amount.

0501 Invalid Balance amount.

0504 Invalid Hawaii State Income tax withheld amount.

0506 Invalid Tax payment amount.

0507 Invalid Estimated tax applied from 2004 return amount.

0510 Invalid Amount paid with extensions.

0513 Invalid Low-Income Refundable tax credit amount.

0516 Invalid Low-Income Household Renters credit amount.

0519 Invalid Child and Dependent Care Expenses amount.

0520 Invalid Credit for Child Passenger Restraint System(s) amount.

0522 Invalid Total refundable tax credits amount.
 0525 Invalid Total Payments and Credits amount.
 0528 Invalid Overpaid amount.
 0531 Invalid Amount applied to 2006 Estimated Tax.
 0533 Invalid Overpaid less Applied Estimated tax amount.
 0536 Invalid Contribution to Hawaii schools special fund amount.
 0539 Invalid Contribution to Hawaii public libraries special fund amount.
 0540 Invalid Contribution to domestic violence / child abuse and neglect funds amount. No entry allowed.
 0542 Invalid Total special fund contribution amount.
 0545 Invalid Refund amount.
 0548 Invalid Balance Due amount.
 0551 Invalid Estimated tax penalty amount.
 0554 Invalid Preparer's FEIN.
 0557 Invalid Preparer's Zip code.
 0560 Oval was filled in for address change but the address information is missing.
 0563 Oval was filled in for address change and the Zip code is present but the city is missing.
 0566 Oval was filled in for address change and the Zip code is present but the state is missing.
 0569 Duplicate DCN. N15 and any corresponding attachments were not saved.
 0572 Invalid filled in oval for N-168. No entry allowed.
 0575 Invalid Year Spouse died.
 0578 Invalid DHS, etc. exemptions.
 0581 More than two errors on the generic record were found for this taxpayer.
 0584 Invalid Total Exemptions for Taxpayer and Spouse.
 0585 Invalid Number of Dependent Children.
 0586 Invalid Number of Other Dependents.
 0587 Invalid Total Number of Exemptions.
 0900 Invalid Hawaii Return ID